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Educ T 6438.47.410

THE GIFT OF

GEORGE LIVERMORE,

Of Dana Hill,

CAMBRIDGE,

1 May, 1863.

3 2044 102 871 563

A

# PRACTICAL SYSTEM

OF

# BOOK-KEEPING,

BY

## DOUBLE AND SINGLE ENTRY,

BOTH IN

## SINGLE AND COPARTNERSHIP BUSINESS;

EXEMPLIFIED IN

## THREE SETS OF BOOKS:

WITH THE MOST APPROVED FORMS OF

## EXCHANGES, CALCULATIONS, &c.,

USED DAILY IN THE BEST ORGANIZED HOUSES IN THIS COUNTRY.

---

BY B. WOOD FOSTER,
PRACTICAL ACCOUNTANT.

---

"Deliver all things in number and weight; and put all in writing that thou givest out, or receivest in." — Ecclus. xlii. 7.

---

SIXTH EDITION.

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BOSTON:
PUBLISHED BY JAMES FRENCH.
1847.

Educ T 6438.47.410
~~Educ T 6028.43.5~~
1863 May
Gift of
Sum of Money & Compliments

Entered according to Act of Congress, in the year 1843, by
B. WOOD FOSTER,
In the Clerk's Office of the District Court of the District of Massachusetts.

# TESTIMONIALS.

---

THIS may certify that we have employed Mr. B. WOOD FOSTER in arranging and regulating accounts, and have found him competent, and well versed in the practical forms of doing business.

THOMAS H. PERKINS, JR.

HALL BROTHERS,
[Importers of British and German Dry Goods.]

BOSTON, *November*, 1842.

---

BOSTON, *April*, 1843.

WE have examined "FOSTER'S PRACTICAL BOOK-KEEPING," and feel no hesitation in recommending it as a valuable text-book for those who may wish to become familiar with the forms of practical business.

ABBOTT LAWRENCE.

FRANKLIN HAVEN,
[President Merchants' Bank.]

SAMUEL FROTHINGHAM,
[President State Bank.]

IGNATIUS SARGENT,
[President Globe Bank.]

JAMES C. WILD,
[Cashier Boston Bank.]

ARCHIBALD FOSTER,
[Cashier Granite Bank.]

*May* 18, 1843. I entirely concur in the above opinion.

M. BRIMMER,
[Mayor of the City of Boston.]

---

STEREOTYPED AT THE
BOSTON TYPE AND STEREOTYPE FOUNDRY.

# PREFACE.

The author was induced to prepare the following work, principally by the necessity of having a system, which he could use as a Practical System of Book-Keeping, in the manner followed by accountants. What is needed, is a practical, not a theoretical work; one which will give the forms of doing business, as it is actually done by mercantile men. It is necessary for all persons engaged in business, to any extent, to have some method of keeping an accurate record of their transactions; and that method which our most intelligent merchants have tried and approved, may fairly be allowed to be the best. In preparing this work, which is intended for business men, the author has endeavored to conform to this established course; and an examination of the book will enable them to judge with what success he has done so.

The various books which are used in business are introduced, with practical explanations of their use and design. The entries are written out in plain mercantile language, and not encumbered with unnecessary rules, to overload the mind of the learner. The author has endeavored to give definitions of entries, so conclusive in the principles, and so particular in the practice, as to render rules of mercantile business intelligible, concise, and easy of acquisition. He trusts that a work, constructed on these practical principles, will be received with favor by an intelligent public.

## ADVERTISEMENT TO THE THIRD EDITION.

The liberal encouragement which the former editions of this work have met with, has encouraged the author and publisher to spare no pains in rendering it a complete text-book for schools and the counting-room. In its general appearance, it is the same as in the second edition, and it has been carefully revised, with additional explanations for the use of teachers and learners.

Boston, *January*, 1844.

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# INTRODUCTION.

In the following work, I have attempted to explain the science of Double Entry Book-keeping, and to give examples in illustration, in three sets of books, with forms of all the auxiliary books, as used in the counting-house, accompanied by the necessary rules and explanations. A practical system of Single Entry is also given. The first set contains a form of general retail business. In the second set, a company or copartnership business is represented, with the particulars of all the purchases, sales, and other transactions in the course of business; together with the most approved forms of closing the Leger, preparatory to transferring the accounts to a new set of books; to which are added, practical illustrations of all the books used in business, either foreign or domestic. The rules are laid down in so plain a manner, that any young man, with a general knowledge of business, can take up this work, and acquire the information necessary to qualify him for keeping a set of books. To those who are more experienced in accounts, it will be found a useful text-book for reference, on account of the various business entries which it comprises.

The following rules will illustrate the order, use, and design, of the different books necessary to be used in mercantile business.

The principal books are, the Day-Book, Journal, and Leger. The auxiliary books will be subsequently explained in detail.

## THE WASTE, OR DAY-BOOK.

In this book are entered the different original transactions that occur in business, at the time they occur. This book is opened with an inventory of the different articles which constitute the capital, and of the debts due to others. The difference between them will be the net capital, or stock.

## JOURNAL.

This is used as a preparatory book to the Leger. All transactions recorded in the Day-Book, Cash-Book, Sales-Book, Commission Sales-Book, Invoice-Book, Commission Invoice-Book, and Bill-Book, are inserted in the Journal, in the same order, but more systematically and concisely expressed. The form of keeping the

Journal varies in different counting-houses. I shall therefore follow the plan adopted by the best regulated houses.

It is a fundamental law of journalizing, that every debit must have its corresponding credit, and every credit its corresponding debit. Thus an amount or article charged to one account must be credited to some other account, and *vice versa*. This will appear more particularly from the rules hereafter given.

### LEGER.

The Leger is the book into which the entries from the Journal are so disposed and arranged, that the amount of each account is immediately apparent to the eye. For convenience and despatch in finding accounts in the Leger, it contains an Index, or alphabetical list of the different accounts, with the number of the folio subjoined on which they are found.

The different accounts in the Leger are usually divided into two classes, — personal and representative; and the latter are sometimes divided into real and fictitious. These divisions are not of much practical importance, though it is well enough to understand the distinctions. *Personal Accounts* are those of individuals, or companies, with whom you have dealings. *Real Accounts* are those which represent some species of your property, or some speculation; such as Cash, Merchandise, Bills Receivable, Bills Payable, Shipment to London, Real Estate, Ship Don Juan, &c. *Fictitious Accounts* are accounts introduced to show the expenses, losses, gains, &c., in business; such as Stock Account, Charges, Profit and Loss, Commission, Interest, Insurance. All these classes, however, must be kept in the Leger with the same care; for the correctness of book-keeping depends upon the accuracy of every part.

---

## RULES OF THE DIFFERENT ACCOUNTS.

### STOCK ACCOUNT.

At the commencement of business, this account is credited for all property on hand, and debited for the amount due to others. The difference is the net amount of capital. This account remains open till you wish to close your books. It will then be debited or credited for the gains or losses, as they appear by the account of Profit and Loss. It will then be closed by Balance of net capital to date.

### CASH.

This account is debited for all money received, and credited for all money paid out. It is closed by Balance.

## MERCHANDISE.

This account is made debtor for all goods purchased, and credited for all goods sold. At the closing of your books, should there be any goods on hand, an inventory of them should be taken, and their value credited to Merchandise. The difference will then be closed to or by Profit and Loss for the gain or loss on this account.

## BILLS RECEIVABLE.

This account is debited for all notes, bonds, acceptances, &c., you receive, and credited by all paid or disposed of. This account is closed by Balance.

## BILLS PAYABLE.

This account is credited for all notes, bonds, acceptances, &c., which you accept for a definite period, and is debited for notes, &c., paid or taken up. Should a note be paid before it is due, and a discount be allowed, this account would be debited for the face of the note, Interest Account would be credited for the discount, and Cash credited for the balance paid. This account is closed to Balance.

It is the practice of some business men to destroy their notes as soon as they have paid them, thus destroying the evidence of the payment of such notes. It will be found a safer practice to preserve them, taking a receipt of their payment upon the back, for use in case any dispute should afterwards arise, and file them away carefully, in the same manner with other receipts.

## PERSONAL ACCOUNTS.

Personal Accounts are debited for sales, payments, and accommodations, made to the persons whom they represent, and credited for amounts received of them on account. Personal Accounts are closed to or by Balance.

## CHARGES.

This account is debited for the current expenses of business, such as clerk-hire, stationery, truckage, cartage, cooperage, and other incidental charges. This account is closed by Profit and Loss.

## INTEREST ACCOUNT.

This account is debited with amounts allowed on discounts and accounts current, and with interest on Bills Payable; and credited with balances of interest, discount, &c., in your favor. It is closed by Profit and Loss.

## COMMISSION.

This account is debited with the amounts which you pay to others for the sale of goods on consignment, and credited for amounts received by you on similar sales. It is closed to Profit and Loss. Profit and Loss is then credited by Commission for net gains on this account, or debited for net balance against you.

## SUSPENSE ACCOUNT

Is used for charging such amounts as remain in doubt, but where there is some prospect of their being paid; also, for a deficiency of a package, box, &c., of merchandise received. It is credited for all amounts received on the above accounts. It is closed, at the end of the year, by Balance.

## PROFIT AND LOSS.

This account presents all gains or losses in the course of business. On the *Dr.* side are entered all charges and losses; on the *Cr.* side are entered the gains on the different accounts. The difference will show the net gain or loss in trade. In single business, it is generally closed to Stock Account. In copartnership business, it is closed to each partner for his share, according to the amount of capital invested.

## TRIAL BALANCE OR PROOF SHEET.

As often as once a month, the book-keeper should take off from the Leger, on a large sheet, a list of all the accounts which it contains, with the differences of the several debits and credits annexed, in two separate columns. If he has kept his books correctly, and posted them accurately, during the month, the footings of the two columns will agree with each other. If they do not agree, there has been some mistake, which must be found by carefully examining the books. (See Trial Balance, in Set First.)

## BALANCE SHEET.

By some business men, this sheet is kept at the end of the Leger. It is more usual, however, to have it taken off on a separate sheet. Commence with the first account in the Leger, and take off all the balances, in order. At the end of Set Second, a Balance Sheet is given, with a Trial Balance included, which will be found, on examination, a great saving of labor, and which presents the different accounts in a proper order, preparatory to transferring them to a new set of books. This form of a Balance Sheet was prepared with great care by the author of this work. After this sheet is finished, the different accounts in the Leger will be closed, which makes a final balance of every account in the Leger. The Balance Sheet will then show the different balances, both in your favor and against you, to date. (See Balance Sheet, in Set Second.)

## AUXILIARY BOOKS.

The principal auxiliary or subsidiary books used in business, are, the Order-Book, Cash-Book, Bill-Book, Invoice-Book, Commission Invoice-Book, Outward Invoice-Book, Sales-Book, Commission Sales-Book, Account Current Book, Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book.

### ORDER-BOOK.

In this book are entered all orders received, by letter or otherwise.

### CASH-BOOK.

In this book are entered the different payments and receipts of money that occur during the day. Cash is made *Dr.* for all money received, and *Cr.* for all money paid away. The account is generally balanced every night, and the balance compared with the amount of cash on hand. (See form, in Set Second.)

### BILL-BOOK.

This book contains a register of all bills received and given. The date, names of drawer and endorser, time of payment, amount, &c., are arranged in separate columns.

### INVOICE-BOOK.

This book contains a duplicate of all invoices, or bills, of goods purchased.

### COMMISSION INVOICE-BOOK.

This book contains a duplicate of all invoices of goods consigned to you, to be sold on account of other persons.

### OUTWARD INVOICE-BOOK.

This book contains copies of invoices of merchandise shipped abroad.

### SALES-BOOK.

This book contains the particulars of all sales of merchandise, sold on your own account, entered at the time of sale.

### COMMISSION SALES-BOOK.

This book contains the particulars of all sales of goods, sent to you to be sold on account of other persons. From this book the Account of Sales is rendered, and sent to the owner of the goods consigned.

### ACCOUNT CURRENT BOOK.

This book contains copies of accounts current, as they are rendered, when taken from the Leger. (See Account Current, in Set Second.)

The Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book, are used for preserving copies of letters, bills of lading, the amounts of checks given, and receipts, of which you wish to preserve a record.

---

## USE AND DESIGN OF THE PRIVATE LEGER.

The Private Leger contains Stock Account, Profit and Loss Account, Interest Account, and the accounts of the individual members of the firm.

It is used for showing the amount of each partner's stock invested, and his particular proportion of the gains. The amount of the Stock Account is the same in the Private Leger as in the other Leger. In the Leger, Stock is *Cr.* for the joint capital in trade; and in the Private Leger, Stock Account is *Dr.* to each partner for his particular capital. Interest Account is *Cr.* for interest on joint capital, and *Dr.* for interest due each partner. Profit and Loss is *Cr.* for net gains on joint capital, and *Dr.* to each partner for his proportion. Each partner's account is *Cr.* for all gains by Profit and Loss, and *Dr.* for amounts drawn out, and interest added up to the time of closing the books. The amount of the balances of each partner's account will be equal to the joint capital to date. (See Private Leger, Set Third.)

---

## DISCOUNTS ON INVOICES.

In buying goods abroad, at a fixed price, from which a discount is allowed, you should have the invoice made out at the short price. In that case, the duties will be calculated only on the price which you actually pay; whereas, if the invoice were made out at the fixed price, the duties would be calculated on that, and would be proportionably higher.

# MISCELLANEOUS RULES AND FORMS.

## HOW TO TRANSFER AN ACCOUNT FROM ONE FOLIO TO ANOTHER.

When the page for an account becomes filled up, the account must be transferred to another folio, by the following rule:—Add up the *Dr.* and *Cr.* sides, and subtract the difference; carry the balance or difference only to the new account. If the *Dr.* side is the larger, credit the account "By balance carried to folio 100," or whatever may be the number of the folio; if the *Cr.* side is the larger, debit the account "To balance transferred." The new account will be *Dr.* or *Cr.*, as the case may be, to the balance.

## EXAMINATION OF THE BOOKS.

It is customary, among book-keepers, to examine the books and check them up, after they are written up. It is obvious that an error in the Journal must also be in the Leger, and every mistake in the Day-Book and other auxiliary books, will be in the Journal and Leger. It is therefore best to commence with the Day-Book, and auxiliary books, in order. Then examine the Journal, and compare it with them. Then commence with the Leger, in the following manner:—Take the *Dr.* side of the first account, and compare it with the Journal entries referred to, checking them as you proceed, with a dot, in pencil or red ink. Go through with the *Dr.* side of all the accounts, and then with the *Cr.* side. Then see if the Journal entries are all checked, which will show if they are all posted.

If the sums total of the *Dr.* and *Cr.* sides agree, the Trial Balance will show the books to be correct. If they differ, the Leger must then be carefully examined, commencing with Stock Account. Foot up all the accounts on the *Dr.* and *Cr.* sides, and examine the balances carried forward. If there is still an error, there is no way left to find the mistake, but a more careful examination of the different books.

Errors in the Journal may be corrected by this rule:—If you have omitted Journalizing an entry, write it in a new place, with its proper date. If a whole entry be repeated, make an opposite entry, noticing it in the margin. If you make a mistake, and discover it before finishing the entry, the proper method is, not to erase it, but draw a line, and then make the entry correctly.

*Errors in Leger.*—If you post an entry on the wrong side, you must not erase it, but make the opposite side *Dr.* to, or *Cr.* by, error for amount of error. Then make the regular entry, as it should be. If an entry is omitted in posting, enter it below, giving it the proper date. There should be no erasures in any of the books.

## REAL ESTATE, &c.

If you purchase or receive real estate, or any other particular kind of property, it is made *Dr.* for the cost or value at the time you receive it, describing the property, and its situation, under its proper head. It is debited with all expenses incurred on its account, and credited with amounts received from it. In closing your books, the present value will be estimated, and it will then be closed by balance, and to or by profit and loss for the gain or loss.

## SHIPMENTS AND ADVENTURES *BY* YOU.

In making consignments abroad, it would not be considered correct to charge the consignee, in person, for the amount of invoice, but open an account of the adventure, as, Shipment to New Orleans, Adventure to Mobile, &c., and charge such account with all expenses and cost of goods. At the time of closing your books, if you have not received an account of sales, it is closed by balance; if you have, it is closed to or by profit and loss.

## SHIPMENTS AND ADVENTURES *TO* YOU.

When you receive merchandise consigned to you, a duplicate is made of said merchandise, on your Commission Invoice-Book, the consignor receiving no credit for the goods until they are disposed of. An account is at once opened, headed the consignor's Sales, in which are charged the expenses and payments incurred and made on account of them. As fast as the goods are disposed of, the account is credited; and when they are all disposed of, an Account Sales is made in the Commission Sales-Book, a copy of which is sent to the consignor. The net amount of sales, less charges, commissions, &c., is carried to the owner's private account, in the Leger.

## COMPANY ACCOUNTS ON JOINT ACCOUNT.

Compound accounts are generally kept under the head of Co. A, Mdse. Co. B, and so on. On the *Dr.* side are entered our one half first cost, and all expenses incurred with this company. As fast as the goods are disposed of, they are credited to this account. When they are all sold, or when we wish to render an account to those interested, a statement is made in the Day-Book, giving all particulars of the items. Each partner's respective proportion is to be carried to his private account. (See Day-Book, Set II., page 8.) On the *Dr.* side is charged one half of the goods, with all charges. On the *Cr.* side are entered the sales, when made. The difference is the gain or loss to each partner.

# RULES.

## 1. STOCK.

At the commencement of business, this account is made *Dr.* for the amount you owe, and *Cr.* for your effects.

## 2. CASH.

Cash is *Dr.* for all money received, and *Cr.* for all money paid out.

## 3. MERCHANDISE.

Merchandise is *Dr.* for all goods bought, and *Cr.* for all sold.

## 4. BILLS RECEIVABLE.

This account is *Dr.* for all notes and acceptances you receive, and *Cr.* for all paid or disposed of.

## 5. BILLS PAYABLE.

This account is *Dr.* for all notes and acceptances paid or taken up, that you have given, and *Cr.* for all you give.

## 6. PERSONAL ACCOUNTS.

Accounts of persons are *Dr.* for every thing they receive of you, and *Cr.* for every thing you receive of them, on account.

## 7. CHARGES.

This account is *Dr.* for the current expenses of business, such as clerk-hire, stationery, truckage, porterage, cooperage, rent, &c.

## 8. INTEREST.

This account is *Dr.* for amounts allowed on discounts and accounts current, and interest on bills payable, and *Cr.* for balances of interest in your favor.

## 9. COMMISSION.

This account is *Dr.* for amounts that you pay to others for the sale of merchandise on consignment, and *Cr.* for amounts received for the same.

## 10. PROFIT AND LOSS.

This account is *Dr.* for all charges and losses, and *Cr.* for all gains, in business.

# DIRECTIONS

FOR

## PERSONS WHO MAY WISH TO INSTRUCT THEMSELVES.

---

### SET I.

THE learner must first commit to memory the Ten Rules on page 11.

Then copy the Day-Book for the month of January, and enter in the Cash-Book all amounts received or paid out for the same month. (See Cash-Book, page 20.) Then Journalize the same. Then post the same into the Leger.

After this, foot up the accounts in the Leger, subtract the lesser footing from the greater, and carry the difference to the corresponding *Dr.* or *Cr.* side of your Trial Balance. If the accounts have been posted correctly, the *Dr.* and *Cr.* sides of your Trial Balance will agree. (See Trial Balance, page 33.)

Then proceed to close your books by the following rule: — You commence with Cash, and close the several accounts according to the Rules on pages 4, 5, and 6. Profit and Loss, Stock, and Balance accounts, are the last three accounts closed. Profit and Loss is closed *to* or *by* Stock. Stock Account is then closed to Balance Account, which makes a final closure of your books. (See Balance Sheet, page 80.)

It would be much to the advantage of the learner to Journalize and post the first set two or three times, till he becomes familiar with the nature of the science, referring often to the introductory part.

### SET II.

Study the Rules of Accounts on pages 7, 8, and 10. Then write off the transactions of one month from each of the following books: — Day-Book, Petty Cash-Book, Invoice-Book, Sales-Book, and Commission Sales-Book. Journalize the same from each subsidiary book, and bring the page of each into the Journal. Post the same, and take off a Trial Balance for that month.

## DIRECTIONS.

Pursue the same course for the months of February and March. Then proceed to take off a proof sheet for three months. Then close your books by the following process: — At the end of the Journal you will find each partner's account of interest. Each partner is charged interest on the amounts drawn out, and is credited for interest on capital advanced. Each partner's private account is closed by his Stock Account. (See page 71.) Profit and Loss Account is closed to each partner, for his share, according to the amount of capital advanced. (See page 131.) The Balance Sheet of Set II., page 80, shows, at one glance, the state of the concern preparatory to transferring to a new set of books.

### Leger B.

Page 81 commences with Leger B, showing the form of bringing the accounts from Leger A.

### SET III.

Page 87 commences with an Inventory taken from Balance Sheet of Leger A.

The books of Lincoln, Frothingham & Co. are kept in the same form as in single business. Each partner is credited in the private Leger for his particular capital. (See Private Leger, page 95, and explanation on page 8.)

---

Page 118 commences with a form of keeping a Cash-Book, Day-Book, and Journal, combined. This form is used by booksellers, druggists, and jobbers, and saves much time for the accountant, though at first more difficult to be understood. Attached to this set will be found an Account Current, and Interest Account. (See page 116.)

Pages 127 to 132 contain practical forms of the principal calculations in mercantile business, which should be well examined, and practised by the learner.

Pages 133 to 136 contain definitions of the principal terms of business.

Pages 137 to 150 contain practical forms of the manner of conducting business by Single Entry, with an approved Balance Sheet.

1

BOSTON, *Jan.* 2, 1843.

| | | | |
|---|---|---|---|
| | Inventory of my Property on commencing business. | | |
| | Cash deposited in New England Bank, . 5000 00 | | |
| | Merchandise, per Invoice, . . . . . 3000 00 | | |
| | Sundry Notes, per Bill-Book, . . . . 1500 00 | | |
| √ | Henry S. Lincoln owes me on acct., . . 1500 00 | | |
| | Wm. B. Grant " " " " . . . 500 00 | | |
| | Thos. W. Paddock " " " " . . . 170 00 | | |
| | Rice & Wilkinson " " " " . . . 130 00 | | |
| | White, Prince & Co. " " " " . . . 200 00 | 12000 | 00 |
| | " | | |
| | Sold Calvin Hagar & Co., on acct., | | |
| | 2 hhds. Porto Rico Sugar, 2140 lbs. @ 6, 128 40 | | |
| | 25 bags Laguila Coffee, . 3082 " " 10, 308 20 | | |
| √ | 3 " Java " . 361 " " 12, 43 32 | | |
| | 1 " Pepper, . 98—2=96 " " 8, 7 68 | | |
| | 10 M. Spanish Cigars, . . . . . $16, 160 00 | 647 | 60 |
| | 3 | | |
| | Sold Thos. W. Paddock, for Cash, | | |
| √ | 1 chest Y. H. Tea, . . . 88 lbs. @ 60, 52 80 | | |
| | 1 " Souchong " . . . 92 " " 40, 36 80 | 89 | 60 |
| | " | | |
| | Sold French & Purmot, Enfield, N. H., on acct., | | |
| | 1 cask Salæratus, . . . 506 lbs. @ 6, 30 36 | | |
| | 1 box Loaf Sugar, . . . 318 " " 13, 41 34 | | |
| √ | 1 tierce Rice, . . . . . 627 " " 4, 25 08 | | |
| | 1 box B. H. Sugar, . . . 405 " " 7, 28 35 | | |
| | 1 qr. cask Old M. Wine, . 30 gs. @ 1.25, 37 50 | 162 | 63 |
| | 4 | | |
| √ | Bot. of Henry S. Lincoln, on acct., | | |
| | Mdse. per Invoice-Book, . . . . . | 447 | 59 |
| | " | | |
| √ | Bot. of Silas Pierce & Co., for Cash, | | |
| | Mdse., per I. B., . . . . . | 318 | 00 |

BOSTON, *Jan.* 5, 1843.

| | | | |
|---|---|---|---|
| √ | Bot. of Humphrey, Webb & Co., Mdse. per I. B. I gave them in payment, my Note, at 30 days, . . | 165 | 00 |
| | " | | |
| √ | Sold D. P. Morse, on acct., | | |
| | 10 casks Raisins, . . . . . @ 4.00, 40 00 | | |
| | 1 bag English Walnuts, 118 lbs. " 5, 5 90 | | |
| | 1 zeroon Indigo, . . 100 " " 1.20, 120 00 | | |
| | 100 bags Shot, . . . 2500 " " 6, 150 00 | | |
| | 4 boxes Starch, . . 135 " " 7, 9 45 | | |
| | 10 " Blue-marked Raisins, " 1.25, 12 50 | | |
| | 1 bbl. Winter P. W. Oil, 35 gs. " 60, 21 00 | | |
| | 1 " Sperm " 32 " " 85, 27 20 | | |
| | 1 hhd. Trinidad Molasses, 126 " " 18, 22 68 | 408 | 73 |
| | 6 | | |
| √ | Sold Thos. Foster, for Cash, | | |
| | 10 boxes No. 1 Soap, 70, 700 lbs. @ 6, 42 00 | | |
| | 1 pipe Sicily Madeira Wine, 118 gs. " 60, 70 80 | | |
| | 1 bbl. Cloves, 136 — 20 = 116 lbs. " 28, 32 48 | 145 | 28 |
| | " | | |
| √ | I have exchanged Notes with Charles Frost, for his accommodation, each drawn at 60 days, . . . . . | 500 | 00 |
| | 9 | | |
| √ | The New England Bank has discounted the Note received from Chas. Frost. | | |
| | Received Cash, . . . . . 495 00 | | |
| | Interest, . . . . . 5 00 | 500 | 00 |
| | " | | |
| √ | Drew on Henry S. Lincoln, at 60 days, for the balance due me on account, . . . . . | 1052 | 41 |

BOSTON, *Jan.* 10, 1843.

| | | | | |
|---|---|---|---|---|
| √ | Sent this day for collection, to Tyler, Jacks & Co., New Orleans, a Note I received from A. W. Tufts, master of steamer Sultana, date N. O., July 27, 1842, at 6 mo. . . . | | 1200 | 00 |
| | 11 | | | |
| √ | Shipped on board the Odeon, for Charleston, Howes, master, for acct. and risk of James Shannon, Mdse. as per Invoice, . . . | 2000 00 | | |
| | Charges, &c., at shipping, . . . . . | 60 50 | 2060 | 50 |
| | 12 | | | |
| √ | Effected Insurance with Boston Insurance Co. on Mdse. per Odeon, for J. Shannon, Charleston, on $2000, at 1¼ %. Pd. Premium in Cash. Policy $1.25, . . . . . | | 26 | 25 |
| | 16 | | | |
| √ | Sold S. D. Falls, Portsmouth, N. H., Mdse. as per Invoice, $700, for payment of which he has given me a Bill, at 20 days' sight, accepted by George Hill & Co., for . . . . . | 300 00 | | |
| | Cash for balance, . . . . . | 400 00 | 700 | 00 |
| | " | | | |
| √ | Recd. of Rice & Wilkinson, Cash on acct. . . . . | | 100 | 00 |
| | " | | | |
| √ | Bot. for Cash, of David Snow, 500 bbls. Flour, C. & D. brand, at 6.50 per bbl. . . . . | | 3250 | 00 |

BOSTON, *Jan.* 17, 1843.

| | | | | |
|---|---|---|---|---|
| √ | Shipped per Columbus, Coffin, master, for New Orleans, and consigned to Adams, Hartwell & Co., merchants there, for sales and returns, 500 bbls. Flour, C. & D. brand, @ 6.50, . . . . . | 3250 00 | | |
| | Cartage, &c. paid in Cash, . . . . . | 18 00 | 3268 | 00 |
| | " | | | |
| √ | Sold James Blanchard, at 90 days, Mdse. per Sales Book, . . . . . | | 273 | 00 |
| | " | | | |
| √ | Sold Calvin Hagar & Co. on acct., Mdse. per S. B., . . . . . | | 182 | 00 |
| | " | | | |
| √ | Recd. of Calvin Hagar & Co. Cash on acct., . . . . . | | 500 | 00 |
| | 18 | | | |
| √ | Recd. an Acct. Sales from Adams, Hartwell & Co., of Mdse. consigned to them per Columbus, net proceeds, per Acct. Sales, $3480 In return, per my Order, I have recd. as follows: | | | |
| | 50 hhds. N. O. Sugar, . . 58000 lbs. @ 6 . . . | | 3480 | 00 |
| | " | | | |
| √ | Recd. by the Alligator, Page, master, from Jamaica, Mdse. as per Commission I. B., $6000, shipped to me by James Gregory, to be sold on his acct. and risk, for sales and returns. | | | |
| | Passed Bonds for Duties, . . . . . | 120 00 | | |
| | Cash for Freight, &c. . . . . | 652 00 | 772 | 00 |

BOSTON, *Jan.* 23, 1843.

| | | | |
|---|---|---|---|
| √ | Sold James Williams, at 90 days, Gregory's Goods, as per C. S. B., . . . . . | 1650 | 00 |
| | " | | |
| √ | Sold Alexander Anderson, for Cash, Gregory's Goods, as per C. S. B., . . . . . | 2015 | 00 |
| | 25 | | |
| √ | Joel Tait & Co., Mobile, have by my order, and for my acct., shipped to E. Lincoln & Co., Philadelphia, Mdse. as per Invoice, . . . . . | 1944 | 00 |
| | " | | |
| √ | Paid Joel Tait & Co.'s Draft in favor of Abraham French, on me, at sight, . . . . . | 1944 | 00 |
| | 27 | | |
| √ | Sold the remainder of Gregory's Goods to D. S. Snow, and received in payment as follows: | | |
| | His Note, at 30 days, . . . . . 2000 00 | | |
| | My Note, dated Jan. 6, in favor of C. Frost, . . . . . 500 00 | | |
| | Cash, for balance, . . . . . 1162 62 | 3662 | 62 |
| | 28 | | |
| √ | Bartered with O. A. Bryant, as follows: | | |
| | Received,— | | |
| | 10 hhds. N. O. Sugar, . 12000 lbs. @ 6, 720 00 | | |
| | 10 " Trinidad Molasses, . . . . . 252 00 | 972 | 00 |
| | Delivered,— | | |
| | 90 firkins Butter, No. 1, . 50 ea. @ 20, 900 00 | | |
| | Cash, for balance, . . . . . 72 00 | 972 | 00 |

BOSTON, *Jan.* 30, 1843.

| | | | | | |
|---|---|---|---|---|---|
| √ | Recd. advice from Tyler, Jacks & Co., New Orleans, that they have recd. from A. W. Tufts, for the amount of my Note, and have shipped me, per bark Lucretia, Rea, master, 26 bales Alabama Cotton, as per Invoice, . . . . . 11440 lbs. @ 10, | | 1144 00 | | |
| | Charges in New Orleans, . . . . . | | 56 00 | 1200 | 00 |
| | " | | | | |
| √ | Paid, by Check, for Freight and Truckage on 26 bales of Cotton, . . . . . | | | 29 | 00 |
| | " | | | | |
| | Sales of Mdse. for account of James Gregory, Jamaica, rendered this day: | | | | |
| | Gross amt. of sales, . . . . . | $7327 62 | | | |
| √ | Commission on do., at 5 %, | 366 38 | 366 38 | | |
| | Duties and Freight, (posted,) | 772 00 | 1138 38 | | |
| | Net amt. due J. Gregory, . . . | | 6189 24 | 6555 | 62 |
| | 31 | | | | |
| √ | Delivered to Moses French, Hartford, Vt., my Order on Saxton & Peirce, which amts., as per Bill rendered, to . . . . . | | | 98 | 63 |
| | " | | | | |
| | Paid the following Bills this month in Cash: | | | | |
| | As per Book of Charges, . . . . . | | 78 30 | | |
| √ | Private Expenses, . . . . . | | 50 70 | 129 | 00 |
| | " | | | | |
| | Inventory of Mdse. on hand, Jan. 31, 1843, . | | 3000 01 | | |

*Dr.* CASH. *Cr.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1843. | | | | 1843. | | | |
| Jan. 2 | To Cash, in the New England Bank, . . | 5000 | 00 | Jan. 4 | By Amt. paid for Mdse. bot. of Silas Pierce & Co., . . | 318 | 00 |
| " 3 | " Amt. recd. for Mdse. sales, Day-Book, p.1 | 89 | 60 | " 12 | " Amt. paid for insurance on Mdse. consigned per the Odeon, for Charleston, . | 26 | 25 |
| " 6 | " Amt. recd. for Mdse. sales, Day-Book, p.1 | 145 | 28 | " 16 | " Amt. paid David Snow, for 500 bbls. Flour, @ 6.50, . . | 3250 | 00 |
| " 9 | " Amt. recd. from N. E. Bank, Chas. Frost's Note, discounted this day, | 495 | 00 | " 17 | " Amt. paid Cartage, &c., on Shipt. to New Orleans, . . | 18 | 00 |
| " 16 | " Amt. recd. for Mdse. sales, Day-Book, p.3 | 400 | 00 | " 18 | " Amt. paid on acct. Gregory's sales, Duties, Freight, &c., . . . | 652 | 00 |
| " " | " Amt. recd. from Rice & Wilkinson, on account, . . | 100 | 00 | " 25 | " Amt. paid Joel Tait & Co.'s Draft on me, at sight, favor of A. French, | 1944 | 00 |
| " 17 | " Amt. recd. from C. Hagar & Co., on acct., | 500 | 00 | " 28 | " Amt. pd. A. Bryant, for Mdse., | 72 | 00 |
| " 23 | " Amt. recd. for sales on acct. of Jas. Gregory, Day-Book, p. 5, . . . | 2015 | 00 | " 30 | " Amt. paid my Check, for Freight on 26 bales Cotton, | 26 | 00 |
| " 27 | " Amt. recd. for sales on acct. of Jas. Gregory, . . . | 1162 | 62 | | Cartage, &c., | 3 | 00 |
| | | | | " 31 | " Paid the following Bills, this day: — | | |
| | | | | | As per Book of Charges, . . | 73 | 50 |
| | | | | | Postages, . . | 4 | 80 |
| | | | | | B. Wood, for private expenses, | 50 | 70 |
| | | | | " " | " balance on hand, | 3469 | 25 |
| | | 9907 | 50 | | | 9907 | 50 |

*Dr.* BOSTON, *Jan.* 2, 1843. *Cr.*

| | | | | |
|---|---|---|---|---|
| 1 | SUNDRIES . . . . . *Dr. To Stock.* | | | |
| 1 | Cash, . . . . . | 5000 00 | | |
| 1 | Mdse., . . . . . | 3000 00 | | |
| 2 | Bills Receivable, . . . . . | 1500 00 | | |
| 2 | Henry S. Lincoln, . . . . . | 1500 00 | | |
| 2 | Wm. B. Grant, . . . . . | 500 00 | | |
| 2 | Thos. W. Paddock, . . . . . | 170 00 | | |
| 3 | Rice & Wilkinson, . . . . . | 130 00 | | |
| 3 | White, Prince & Co., . . . . . | 200 00 | 12000 | 00 |
| | " | | | |
| 3 | CALVIN HAGAR & CO. . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . | | 647 | 60 |
| | 3 | | | |
| 1 | CASH . . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . | | 89 | 60 |
| | " | | | |
| 4 | FRENCH & PURMOT, Enfield, N. H., . . . *Dr.* | | | |
| 1 | To Mdse., . . . . | | 162 | 63 |
| | 4 | | | |
| 1 | MDSE. . . . . *Dr.* | | | |
| 2 | To H. S. Lincoln, . | | 447 | 59 |
| | " | | | |
| 1 | MDSE. . . . . *Dr.* | | | |
| 1 | To Cash, . . . . | | 318 | 00 |
| | 5 | | | |
| 1 | MDSE. . . . . *Dr.* | | | |
| 4 | To Bills Payable, . . | | 165 | 00 |
| | " | | | |
| 4 | D. P. MORSE . . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . | | 408 | 73 |

*Dr.* BOSTON, *Jan.* 6, 1843. *Cr.*

| | | | | |
|---|---|---|---|---|
| 1 | CASH . . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . . | | 145 | 28 |
| | " | | | |
| 2 | BILLS REC. . . . . *Dr.* | | | |
| 4 | To Bills Payable, . . . | | 500 | 00 |
| | 9 | | | |
| 2 | SUNDRIES . . . . . *Dr. To Bills Rec.* | | | |
| 1 | Cash, . . . . . | 495 00 | | |
| 5 | Profit and Loss, . . . . . | 5 00 | 500 | 00 |
| | " | | | |
| 2 | BILLS REC. . . . . *Dr.* | | | |
| 2 | To Henry S. Lincoln, . | | 1052 | 41 |
| | 10 | | | |
| 5 | TYLER, JACKS & Co., New Orleans, . . . *Dr.* | | | |
| 2 | To Bills Rec., . . . . | | 1200 | 00 |
| | 11 | | | |
| 5 | JAMES SHANNON, Charleston, *Dr. To Sundries.* | | | |
| 1 | Mdse., . . . | 2000 00 | | |
| 5 | Charges, . . . | 60 50 | 2060 | 50 |
| | 12 | | | |
| 5 | JAMES SHANNON, Charleston, . . . . . *Dr.* | | | |
| 1 | To Cash, . . . . . | | 26 | 25 |
| | 16 | | | |
| 1 | SUNDRIES . . . . . *Dr. To Mdse.* | | | |
| 2 | Bills Receivable, . . . . . | 300 00 | | |
| 1 | Cash, . . . . . | 400 00 | 700 | 00 |
| | " | | | |
| 1 | CASH . . . . . *Dr.* | | | |
| 3 | To Rice & Wilkinson, . | | 100 | 00 |

*Dr.* BOSTON, *Jan.* 16, 1843. *Cr.*

| | | | | |
|---|---|---|---|---|
| 1 | MDSE. . . . . *Dr.* | | | |
| 1 | To Cash, . . . . . | | 3250 | 00 |
| | 17 | | | |
| 6 | SHIPMENT TO N. O. . . . *Dr. To Sundries.* | | | |
| 1 | Mdse., . . . | 3250 00 | | |
| 1 | Cash, . . . | 18 00 | 3268 | 00 |
| | " | | | |
| 6 | JAMES BLANCHARD . . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . | | 273 | 00 |
| | " | | | |
| 3 | CALVIN HAGAR & Co. . . . . *Dr.* | | | |
| 1 | To Mdse., . . . . . | | 182 | 00 |
| | " | | | |
| 1 | CASH . . . . . *Dr.* | | | |
| 3 | To Hagar & Co., . . | | 500 | 00 |
| | 18 | | | |
| 1 | MDSE. . . . . *Dr.* | | | |
| 6 | To Shipment to N. O., | | 3480 | 00 |
| | " | | | |
| 6 | GREGORY'S SALES . . . . *Dr. To Sundries.* | | | |
| 4 | Bills Payable, | 120 00 | | |
| 1 | Cash, . . | 652 00 | 772 | 00 |
| | 23 | | | |
| 6 | JAMES WILLIAMS . . . . . *Dr.* | | | |
| 6 | To Gregory's sales, . | | 1650 | 00 |
| | " | | | |
| 1 | CASH . . . . . *Dr.* | | | |
| 6 | To Gregory's sales, . | | 2015 | 00 |

*Dr.* BOSTON, *Jan.* 25, 1843. *Cr.*

| | | | | |
|---|---|---|---|---|
| 7 | E. LINCOLN & Co., Philad., . . . . . *Dr* | | | |
| 7 | To Tait & Co., Mobile, | | 1944 | 00 |
| | " | | | |
| 7 | JOEL TAIT & Co., Mobile, . . . . . *Dr.* | | | |
| 1 | To Cash, . . . . . | | 1944 | 00 |
| | 27 | | | |
| 6 | SUNDRIES . . . . . *Dr. To Gregory's Sales.* | | | |
| 2 | Bills Receivable, . . . . . | 2000 00 | | |
| 4 | Bills Payable, . . . . . | 500 00 | | |
| 1 | Cash, . . . . . | 1162 62 | 3662 | 62 |
| | 28 | | | |
| 1 | MDSE. . . . . *Dr. To Sundries.* | | | |
| 1 | Mdse., . . . | 900 00 | | |
| 1 | Cash, . . . | 72 00 | 972 | 00 |
| | 30 | | | |
| 7 | COTTON . . . . . *Dr.* | | | |
| 5 | To Tyler, Jacks & Co., | | 1200 | 00 |
| | " | | | |
| 7 | COTTON . . . . . *Dr.* | | | |
| 1 | To Cash, . . . . . | | 29 | 00 |
| | " | | | |
| 6 | GREGORY'S SALES . . . . *Dr. To Sundries.* | | | |
| 7 | Commission, . . . | 366 38 | | |
| 7 | Jas. Gregory, . . | 6189 24 | 6555 | 62 |
| | 31 | | | |
| 7 | MOSES FRENCH . . . . . *Dr.* | | | |
| 7 | To Saxton & Peirce, . | | 98 | 63 |
| | " | | | |
| 1 | SUNDRIES . . . . . *Dr. To Cash.* | | | |
| 5 | Charges, . . . . . | 78 30 | | |
| 4 | Benj. Wood, Private Account, . . . . | 50 70 | 129 | 00 |

# ALPHABET.


A.

B.
Bills Receivable, . . . . . 2
Bills Payable, . . . . . 4
Blanchard, James, . . . 6

C.
Cash, . . . . . 1
Charges, . . . . . 5
Cotton, . . . . . 7
Commission, . . . . . 7

D.

E.

F.
French & Purmot, . . . 4
French, Moses, . . . . 7

G.
Grant, Wm. B., . . . . . 2
Gregory's Sales, . . . . 6
Gregory, James, . . . . 7

H.
Hagar, Calvin & Co., . . 3

I.

J

K.

L.
Lincoln, Henry S., . . . 2
Lincoln, E., & Co., . . . 7

M.
Merchandise, . . . . . 1
Morse, D. P., . . . . . 4

N.

O.

P.
Paddock, Thomas W., . . 2
Profit & Loss, . . . . . 5

Q.

R.
Rice & Wilkinson, . . . 3

S.
Stock, . . . . . 1
Shannon, James, . . . . 5
Shipment to N. O., . . . 6
Saxton & Peirce, . . . . 7

T.
Tyler, Jacks & Co., . . . 5
Tait, Joel, & Co., . . . 7

U.

V.

W.
White, Prince & Co., . . 3
Williams, James, . . . . 6
Wood, Benjamin, . . . . 4

X.

Y.

Z.

1

## Stock.

| Dr. | | | | | Cr. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan 31 | To Private acct. | | 50 | 70 | Jan. 2 | By Sundries, . | 1 | 12000 | 00 |
| " " | " Balance, . | | 12631 | 14 | " 31 | " Prof.&Loss, | | 681 | 84 |
| | | | 12681 | 84 | | | | 12681 | 84 |

## Cash.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . . | 1 | 5000 | 00 | Jan. 4 | By Mdse., . . | 1 | 318 | 00 |
| " 3 | " Mdse., . . | 1 | 89 | 60 | " 12 | " Shannon, . | 2 | 26 | 25 |
| " 6 | " " . . | 2 | 145 | 28 | " 16 | " Mdse., . . | 3 | 3250 | 00 |
| " 9 | " Bills Rec., | 2 | 495 | 00 | " 17 | " Shipment, . | 3 | 18 | 00 |
| " 16 | " Mdse., . . | 2 | 400 | 00 | " 18 | " Greg. Sales, | 3 | 652 | 00 |
| " 16 | " Rice & W. | 2 | 100 | 00 | " 25 | " Tait & Co. | 4 | 1944 | 00 |
| " 17 | " Hagar&Co. | 3 | 500 | 00 | " 28 | " Mdse., . . | 4 | 72 | 00 |
| " 23 | " Greg.Sales, | 3 | 2015 | 00 | " 30 | " Cotton, . . | 4 | 29 | 00 |
| " 27 | " " " | 4 | 1162 | 62 | " 31 | " Sundries, . | 4 | 129 | 00 |
| | | | | | " 31 | " Balance, . | | 3469 | 25 |
| | | | 9907 | 50 | | | | 9907 | 50 |
| Feb. 1 | " Balance, . | | 3469 | 25 | | | | | |

## Merchandise.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . . | 1 | 3000 | 00 | Jan. 2 | By Hagar&Co. | 1 | 647 | 60 |
| " 4 | " Lincoln, . | 1 | 447 | 59 | " 3 | " Cash, . . | 1 | 89 | 60 |
| " 4 | " Cash, . . | 1 | 318 | 00 | " 3 | " F.& Purmot | 1 | 162 | 63 |
| " 5 | " Bills Pay., . | 1 | 165 | 00 | " 5 | " D.P.Morse, | 1 | 408 | 73 |
| " 16 | " Cash, . . | 3 | 3250 | 00 | " 6 | " Cash, . . | 2 | 145 | 28 |
| " 18 | " Shipment, . | 3 | 3480 | 00 | " 11 | " Shannon, . | 2 | 2000 | 00 |
| " 28 | " Sundries, . | 4 | 972 | 00 | " 16 | " Sundries, . | 2 | 700 | 00 |
| " 31 | " Prof.&Loss, | | 126 | 26 | " 17 | " Shipment, . | 3 | 3250 | 00 |
| | | | | | " 17 | " J.Blanchard | 3 | 273 | 00 |
| | | | | | " 17 | " Hagar&Co. | 3 | 182 | 00 |
| | | | | | " 28 | " Mdse., . . | 4 | 900 | 00 |
| | | | | | " 31 | " Balance . | | 3000 | 01 |
| | | | 11758 | 85 | | | | 11758 | 85 |
| Feb. 1 | " Balance, . | | 3000 | 01 | | | | | |

*Dr.* BILLS RECEIVABLE. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . | 1 | 1500 | 00 | Jan. 9 | By Sundries, | 2 | 500 | 00 |
| " 6 | " Bills Pay., | 2 | 500 | 00 | " 10 | " T. J. & Co. | 2 | 1200 | 00 |
| " 9 | " Lincoln, . | 2 | 1052 | 41 | " 31 | " Balance, . | | 3652 | 41 |
| " 16 | " Mdse., . | 2 | 300 | 00 | | | | | |
| " 27 | " Greg. Sales | 4 | 2000 | 00 | | | | | |
| | | | 5352 | 41 | | | | 5352 | 41 |
| Feb. 1 | " Balance, | | 3652 | 41 | | | | | |

HENRY S. LINCOLN.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . | 1 | 1500 | 00 | Jan. 4 | By Mdse., . | 1 | 447 | 59 |
| | | | | | " 9 | " Bills Rec., | 1 | 1052 | 41 |
| | | | 1500 | 00 | | | | 1500 | 00 |

WILLIAM B. GRANT.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . | 1 | 500 | 00 | Jan. 31 | By Balance, | | 500 | 00 |
| Feb. 1 | " Balance, | | 500 | 00 | | | | | |

THOMAS W. PADDOCK.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . | 1 | 170 | 00 | Jan. 31 | By Balance, | | 170 | 00 |
| Feb. 1 | " Balance, | | 170 | 00 | | | | | |

3

*Dr.* RICE & WILKINSON. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Stock, . | 1 | 130 | 00 | Jan. 16 | By Cash, . . | 2 | 100 | 00 |
| | | | | | " 31 | " Balance, . | | 30 | 00 |
| | | | 130 | 00 | | | | 130 | 00 |
| Feb. 1 | " Balance, . | | 30 | 00 | | | | | |

WHITE, PRINCE & CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | | | | | |
| Jan. 2 | To Stock, . | 1 | 200 | 00 | | | | | |

CALVIN HAGAR & CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Mdse., . | 1 | 647 | 60 | Jan. 17 | By Cash, . . | 3 | 500 | 00 |
| " 17 | " " . | 3 | 182 | 00 | " 31 | " Balance, . | | 329 | 60 |
| | | | 829 | 60 | | | | 829 | 60 |
| Feb. 1 | " Balance, . | | 329 | 60 | | | | | |

*Dr.* FRENCH & PURMOT, (Enfield, N.H.) *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan. 3 | To Mdse., . | 1 | 162 | 63 | | | | | |

BILLS PAYABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan. 27 | To Greg. Sales | 4 | 500 | 00 | 1843. Jan. 5 | By Mdse., . | 1 | 165 | 00 |
| " 31 | " Balance, | | 285 | 00 | " 6 | " Bills Rec., | 2 | 500 | 00 |
| | | | | | " 18 | " Greg. Sales | 3 | 120 | 00 |
| | | | 785 | 00 | | | | 785 | 00 |
| | | | | | Feb. 1 | " Balance, . | | 285 | 00 |

D. P. MORSE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan. 5 | To Mdse., . | 1 | 408 | 73 | | | | | |

BENJAMIN WOOD, (Private Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan. 31 | To Cash, . | 4 | 50 | 70 | 1843. Jan. 31 | By Stock, . | | 50 | 70 |

*Dr.* PROFIT & LOSS. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 9 | To Bills Rec., | 2 | 5 | 00 | Jan.31 | By Mdse., . | | 126 | 26 |
| " 31 | " Charges, | | 17 | 80 | " 31 | " Shipt.N.O. | | 212 | 00 |
| " 31 | " Stock for net gain. | | 681 | 84 | " 31 | " Com. . | | 366 | 38 |
| | | | 704 | 64 | | | | 704 | 64 |

TYLER, JACKS & CO., (New Orleans.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.10 | To Bills Rec., | 2 | 1200 | 00 | Jan.30 | By Cotton, . | 4 | 1200 | 00 |

JAMES SHANNON, (Charleston.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.11 | To Sundries, | 2 | 2060 | 50 | Jan.31 | By Balance, . | | 2086 | 75 |
| " 12 | " Cash, . | | 26 | 25 | | | | | |
| | | | 2086 | 75 | | | | 2086 | 75 |
| Feb. 1 | " Balance, . | | 2086 | 75 | | | | | |

CHARGES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.31 | To Cash, . | 4 | 78 | 30 | Jan.11 | By J.Shannon, | 2 | 60 | 50 |
| | | | | | " 31 | " Profit & L. | | 17 | 80 |
| | | | 78 | 30 | | | | 78 | 30 |

*Dr.* SHIPMENT TO NEW ORLEANS. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.17 | To Sundries, | 3 | 3268 | 00 | Jan.18 | By Mdse., . | 3 | 3480 | 00 |
| " 31 | " Profit&L. | | 212 | 00 | | | | | |
| | | | 3480 | 00 | | | | 3480 | 00 |

JAMES BLANCHARD.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | | | | | |
| Jan.17 | To Mdse., . | 3 | 273 | 00 | | | | | |

GREGORY'S SALES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.18 | To Sundries, | 3 | 772 | 00 | Jan.23 | By Williams, | 3 | 1650 | 00 |
| " 30 | " " | 4 | 6555 | 62 | " " | " Cash, . | 3 | 2015 | 00 |
| | | | | | " 27 | " Sundries, | 4 | 3662 | 62 |
| | | | 7327 | 62 | | | | 7327 | 62 |

JAMES WILLIAMS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | | | | | |
| Jan.23 | To Greg.Sales | 3 | 1650 | 00 | | | | | |

*Dr.* E. LINCOLN & CO., (Philadelphia.) *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.25 | To Tait & Co., | 4 | 1944 | 00 | | | | | |

JOEL TAIT & CO., (Mobile.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.25 | To Cash, . . | 4 | 1944 | 00 | 1843. Jan.25 | By Lincoln & Co. | 4 | 1944 | 00 |

COTTON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.30 | To Tyl., J. & Co., | 4 | 1200 | 00 | 1843. Jan.31 | By Balance, . | | 1229 | 00 |
| " 30 | " Cash, . . | 4 | 29 | 00 | | | | | |
| | | | 1229 | 00 | | | | 1229 | 00 |
| Feb. 1 | " Balance, . | | 1229 | 00 | | | | | |

COMMISSION.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.31 | To Profit & Loss, | | 366 | 38 | 1843. Jan.30 | By Greg.'s Sales, | 4 | 366 | 38 |

JAMES GREGORY.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Jan.30 | By Greg.'s Sales, | 4 | 6189 | 24 |

MOSES FRENCH, (Hartford, Vt.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.31 | To Saxton & P., | 4 | 98 | 63 | | | | | |

SAXTON & PEIRCE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Jan.31 | By M. French, | 4 | 98 | 63 |

## Proof Sheet, for Jan., 1843.

| | | Drs. | | Crs. | |
|---|---|---|---|---|---|
| 1 | Stock, | | | 12000 | 00 |
| 1 | Cash, | 3469 | 25 | | |
| 1 | Merchandise, | 2873 | 75 | | |
| 2 | Bills Receivable, | 3652 | 41 | | |
| 2 | Wm. B. Grant, | 500 | 00 | | |
| 2 | Thos. W. Paddock, | 170 | 00 | | |
| 3 | Rice & Wilkinson, | 30 | 00 | | |
| 3 | White, Prince & Co., | 200 | 00 | | |
| 3 | Calvin Hagar & Co., | 329 | 60 | | |
| 4 | French & Purmot, | 162 | 63 | | |
| 4 | Bills Payable, | | | 285 | 00 |
| 4 | D. P. Morse, | 408 | 73 | | |
| 5 | Profit & Loss, | 5 | 00 | | |
| 5 | James Shannon, | 2086 | 75 | | |
| 5 | Charges, | 17 | 80 | | |
| 6 | Shipment to New Orleans, | | | 212 | 00 |
| 6 | James Blanchard, | 273 | 00 | | |
| 6 | James Williams, | 1650 | 00 | | |
| 7 | E. Lincoln & Co., | 1944 | 00 | | |
| 7 | Cotton, | 1229 | 00 | | |
| 7 | Commission, | | | 366 | 38 |
| 7 | James Gregory, | | | 6189 | 24 |
| 7 | Moses French, | 98 | 63 | | |
| 7 | Saxton & Peirce, | | | 98 | 63 |
| 4 | Benj. Wood, | 50 | 70 | | |
| | | 19151 | 25 | 19151 | 25 |

1

| | | Cash. | Dr. | | Cr. | |
|---|---|---|---|---|---|---|
| | 1843. | | | | | |
| | Jan. 5 | Paid Charges on shipt. to New Orleans, | | | 190 | 48 |
| | " " | " " for A. Anderson, Mobile, | | | 36 | |
| | " 10 | " for Painting, &c., . . . . . | | | 55 | |
| | " 13 | " Charges on const. to London, . . | | | 18 | 40 |
| | " 19 | " Bills Pay., No. 2, . . . . . | | | 5000 | |
| | " " | Recd. of Boston Bank, for Bills Rec., No. 5, | 600 | | | |
| | " 21 | " " " " " " " 6, | 500 | | | |
| | " " | " " " " " " " 7, | 100 | | | |
| | " 31 | " " " " " " " 8, | 1000 | | | |
| | " " | Paid Cartage, Cooperage, and Advertising, . . . . . | | | 65 | 50 |
| | " " | " C. Frothingham, (Private acct.) | | | 200 | |
| | " " | " Richard Blake, . . . . . | | | 35 | |
| | " " | " Benj. Nason, . . . . . | | | 50 | |
| | " " | " Jos. Finlay, . . . . . | | | 50 | |
| Entered in Cash-Book, page 1. | Feb. 10 | " Bills Pay., . . . . . No. 1, | | | 2000 | |
| | " 11 | " " " . . . . . " 3, | | | 5000 | |
| | " " | " Mdse. bot. of Thomas H. Webb & Co., . . . . . | | | 441 | |
| | " 18 | Recd. of Boston Bank, for Bill No. 1, | 2500 | | | |
| | " 22 | Paid Bills Pay., . . . . . No. 5, | | | 1300 | |
| | " 23 | Recd. of Boston Bank, for Bill No. 2, | 700 | | | |
| | " 25 | " " " " " " No. 3, | 200 | | | |
| | " 28 | " " " " " " No. 4, | 5000 | | | |
| | " " | Paid Cartage and Cooperage, . . . | | | 53 | |
| | " " | " B. Wood, . . . (Private acct.) | | | 300 | |
| | " " | " C. Frothingham, . " " | | | 200 | |
| | " " | " Benj. Nason, . . . . . | | | 100 | |
| | " " | " Jos. Finlay, . . . . . | | | 50 | |
| | " " | " Richard Blake, . . . . . | | | 35 | |
| | Mar. 4 | " Bills Pay., . . . . . No. 6, | | | 600 | |
| | " 8 | " " " . . . . . No. 4, | | | 5000 | |
| | " 20 | " William Rogers & Sons' Draft on us at sight, in favor C. Child, . | | | 1088 | 69 |
| | " " | " Hall Bro. Draft at sight, in favor A. Lawrence, . . . . . | | | 5759 | 57 |
| | " " | " J. W. Brown & Co., in full for balance due on sales, . . | | | 2627 | 01 |
| | " " | " J. D. Jones, in full for balance due on sales, . . . . . | | | 2042 | 72 |
| | " " | " Edwards & Stoddard, in full, . | | | 300 | 96 |
| | " " | " Wm. Burrage, . . " " . . | | | 220 | 50 |
| | " " | Recd. of John Patterson, " " . . | 130 | | | |
| | " " | " " H. Hovey & Co., " " . . | 130 | | | |
| | " " | Paid Wm. Loring, . . " " . . | | | 6416 | 49 |

| | | CASH. | Dr. | | Cr. | |
|---|---|---|---|---|---|---|
| | 1843. | | | | | |
| | Mar. 20 | Recd. of J. McCall, . . . . . | 62 | 50 | | |
| | " " | " " S. Barton & Co., . . . . . | 120 | | | |
| | " 31 | " " G. H. Blanchard, . . . . | 3131 | 84 | | |
| | " " | " " S. S. Peirce, . . . . . | 3950 | | | |
| Entered in Cash-Book, page 1. | " " | Paid B. Burgess & Son's Draft on us at sight, in favor Clark & Ellis, . | | | 6000 | |
| | " " | " Charles Sinclair, in full, . . . | | | 1981 | 90 |
| | " " | " for acct. Hartwell, Lawrence & Co., Insurance and charges on 120 bales of Cotton, . . | | | 312 | 25 |
| | " " | " " Cartage and Cooperage, . . | | | 67 | 50 |
| | " " | " " 3 months' Rent of Store, to date, . . . . . | | | 250 | |
| | " " | " C. Frothingham, (Private acct.) | | | 100 | |
| | " " | " B. Wood, " " | | | 100 | |
| | " " | " Benj. Nason, . . . . . | | | 100 | |
| | " " | " Jos. Finlay, . . . . . | | | 50 | |
| | " " | " R. Blake, . . . . . | | | 35 | |

*In houses doing a large business, in a hurry of affairs, or in the absence of the regular book-keeper, the Petty Cash-Book is found to be a convenient auxiliary. Any person belonging to the concern may use it for making entries of sums received and disbursed, which, at a convenient season, must be transferred to the Principal Cash-Book.*

1

*Dr.* CASH.

| 1843. | | | | | | | |
|---|---|---|---|---|---|---|---|
| Jan. 2 | To Boston Bank, . . . . . | D. B. | p. 1, | | | 45000 | |
| " 5 | " Mdse., . . . . . | S. B. | p. 1, | | | 2310 | 42 |
| " 19 | " Bost. Bank, Bills Rec., No. 5, | P. C. B. | p. 1, | 600 | | | |
| " 21 | " " " " " " 6, | " | p. 1, | 500 | | | |
| " " | " " " " " " 7, | " | p. 1, | 100 | | | |
| " 31 | " " " " " " 8, | " | p. 1, | 1000 | | 2200 | |
| Feb. 6 | " James Hotinguer, Jamaica, | D. B. | p. 4, | | | 17000 | |
| " " | " Alex. Anderson, Mobile, | " | p. 4, | | | 2250 | |
| " 15 | " Brown & Co.'s sales, . | C. S. B. | p. 1, | | | 2728 | 50 |
| " 18 | " Bost. Bank, Bills Rec., No. 1, | P. C. B. | p. 1, | | | 2500 | |
| " 20 | " S. R. Blake, . . . . . | D. B. | p. 6, | | | 248 | |
| " " | " Ship Don Juan, . . . . . | " | p. 6, | | | 4400 | |
| " " | " Jones's sales, . . . . . | C. S. B. | p. 2, | | | 2313 | 25 |
| " 23 | " Bost. Bank, Bills Rec., No. 2, | P. C. B. | p. 1, | 700 | | | |
| " 25 | " " " " " " 3, | " | p. 1, | 200 | | | |
| " 28 | " " " " " " 4, | " | p. 1, | 5000 | | 5900 | |
| " " | " Harrod & Darling's sales, | C. S. B. | p. 3, | | | 1211 | 04 |
| " " | " Mdse., . . . . . | S. B. | p. 2, | | | 1723 | 36 |
| Mar. 8 | " Co. B.'s Goods, . . . . . | D. B. | p. 7, | | | 1058 | |
| " 14 | " Monroe's sales, . . | C. S. B. | p. 4, | | | 1565 | 60 |
| " 18 | " Hall Brothers " . . | " | p. 5, | | | 6822 | 65 |
| " " | " Rogers & Sons' " . . | " | p. 6, | | | 227 | 50 |
| " 20 | " Mdse., " . . | S. B. | p. 3, | | | 9656 | 50 |
| " " | " Tiffany, Fite & Co., Baltimore, | " | p. 3, | | | 1000 | |
| " " | " Co. B.'s Goods, . . . . | D. B. | p. 8, | | | 4067 | |
| " " | " John Patterson, . . . . | P. C. B. | p. 1, | | | 130 | |
| " " | " H. Hovey & Co., . . . | " | p. 1, | | | 130 | |
| " " | " J. McCall, . . . . . | " | p. 2, | | | 62 | 50 |
| " " | " S. Barton & Co., . . . | " | p. 2, | | | 120 | |
| " 31 | " Geo. H. Blanchard, . . | " | p. 2, | | | 3131 | 84 |
| " " | " S. S. Peirce, . . . . . | " | p. 2, | | | 3950 | |
| | | | | | | 121706 | 16 |

## CASH. Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1843. | | | | | | |
| Jan. 5 | By Shipment to New Orleans, | P. C. B. | p. 1, | | 190 | 48 |
| " " | " A. Anderson, Mobile, . | " | p. 1, | | 36 | |
| " " | " Mdse., . . . . . | I. B. | p. 1, | | 734 | 14 |
| " 10 | " Charges, . . . . . | P. C. B. | p. 1, | | 55 | |
| " 13 | " Consignment to London, . | " | p. 1, | | 18 | 40 |
| " 19 | " Bills Pay., No. 2, . . . | " | p. 1, | | 5000 | |
| " 31 | " Charges this month, . . | " | p. 1, | | 65 | 50 |
| " " | " C. Frothingham, private acct., | " | p. 1, | | 200 | |
| " " | " Richard Blake, porter, . | " | p. 1, | | 35 | |
| " " | " Benj. Nason, book-keeper, | " | p. 1, | | 50 | |
| " " | " Jos. Finlay, clerk, . . . | " | p. 1, | | 50 | |
| Feb. 6 | " James Hotinguer, Jamaica, | D. B. | p. 4, | | 16336 | |
| " 8 | " Geo. Greenough's Bot. Bond, | " | p. 5, | | 2000 | |
| " 10 | " Bills Pay., No. 1, . . . | P. C. B. | p. 1, | | 2000 | |
| " 11 | " " " " 3, . . . | " | p. 1, | | 5000 | |
| " " | " Mdse., . . . . . | " | p. 1, | | 441 | |
| " 15 | " Brown & Co.'s sales, . . | C. S. B. | p. 1, | | 36 | 04 |
| " 20 | " Jones's " . . | " | p. 2, | | 212 | 71 |
| " 22 | " Bills Pay., No. 5, . . . | P. C. B. | p. 1, | | 1300 | |
| " 25 | " Harrod & Darling's sales, | C. S. B. | p. 3, | | 49 | |
| " 28 | " Mdse., . . . . . | I. B. | p. 2, | | 1359 | 76 |
| " " | " Charges this month, . . | P. C. B. | p. 1, | | 53 | |
| " " | " B. Wood, private acct., . | " | p. 1, | | 300 | |
| " " | " C. Frothingham, " " . | " | p. 1, | | 200 | |
| " " | " Benj. Nason, . . . . | " | p. 1, | | 100 | |
| " " | " Jos. Finlay, . . . . | " | p. 1, | | 50 | |
| " " | " Richard Blake, . . . | " | p. 1, | | 35 | |
| Mar. 4 | " Bills Pay., No. 6, . . . | " | p. 1, | 600 | | |
| " 8 | " " " " 4, . . . | " | p. 1, | 5000 | 5600 | |
| " 14 | " Monroe's sales, . . | C. S. B. | p. 4, | | 1479 | 82 |
| " 18 | " Hall Brothers " . . . | " | p. 5, | | 32 | 10 |
| " " | " Rogers & Sons' " . . . | " | p. 6, | | 22 | 81 |
| " 20 | " Wm. Loring, . . . . | P. C. B. | p. 1, | | 6416 | 49 |
| " " | " Wm. Rogers & Sons, . | " | p. 1, | | 1088 | 69 |
| " " | " Hall Brothers, . . . . | " | p. 1, | | 5759 | 57 |
| " " | " J. W. Brown & Co., . . | " | p. 1, | | 2627 | 01 |
| " " | " J. D. Jones, . . . . . | " | p. 1, | | 2042 | 72 |
| " " | " Edwards & Stoddard, . . | " | p. 1, | | 300 | 96 |
| " " | " Wm. Burrage, . . . . | " | p. 1, | | 220 | 50 |
| " 31 | " B. Burgess & Sons, . . | " | p. 2, | | 6000 | |
| " " | " Charles Sinclair, . . . | " | p. 2, | | 1981 | 90 |
| " " | " Consignment to Bourdeaux, | D. B. | p. 9, | | 3866 | 37 |
| " " | " Hartwell, Lawrence & Co., | P. C. B. | p. 2, | | 312 | 25 |
| " " | " Charges this month, . | " | p. 2, | | 317 | 50 |
| " " | " C. Frothingham, . . . | " | p. 2, | | 100 | |
| " " | " B. Wood, . . . . . | " | p. 2, | | 100 | |
| " " | " Benj. Nason, . . . . . | " | p. 2, | | 100 | |
| " " | " Jos. Finlay, . . . . . | " | p. 2, | | 50 | |
| " " | " Richard Blake, . . . . | " | p. 2, | | 35 | |
| " " | " Balance in Bank, . . . . . | | | | 47345 | 44 |
| | | | | | 121706 | 16 |

1

BOSTON, *Monday, January* 2, 1843.

| | | | | |
|---|---|---|---|---|
| | I have negotiated this day, as per Articles of Agreement, a copartnership with Henry Lincoln, New Orleans, and Columbus Frothingham, Boston, in the Shipping, Commission, and General Merchandise business. We are to do business under the firm of Lincoln, Frothingham & Co. | | | |
| | I furnish as follows, viz. :— | | | |
| √ | Cash deposited in Boston Bank, . . . | 10000 | | |
| √ | Sundry Notes, per B. B., . . . . . | 18000 | | |
| √ | Land in Pemberton Square, . . . . . | 14100 | | |
| √ | Real Estate, India Wharf, . . . . . | 16000 | | 58100 |
| | Henry Lincoln furnishes as follows :— | | | |
| √ | In Cash, . . . . . | 30000 | | |
| √ | Ship Don Juan, valued at . . . . . | 16000 | | |
| √ | 100 shares Boston and Providence R. R., | 9600 | | 55600 |
| | C. Frothingham advances, | | | |
| √ | Cash, . . . . . | 5000 | | |
| √ | Mdse. as per Invoice, . . . . . | 40200 | | |
| √ | Edward Bates owes on acct., . . . . | 700 | | |
| √ | Geo. H. Blanchard " " . . . . | 580 | | |
| √ | Saml. R. Blake " " " . . . . | 400 | | |
| √ | Humphrey, Webb & Co. " . . . . | 320 | | |
| √ | S. S. Pierce, " " " . . . . | 100 | | 47300 |
| | | | | 161000 |
| | We owe as follows, viz. :— | | | |
| √ | I owe sundry Notes, as per B. B., . . . | 17000 | | |
| √ | " " Thos. H. Perkins, Jr., . . . . | 3000 | | |
| √ | " " Benj. Burgess & Sons, . . . . | 10200 | | |
| | | 30200 | | |
| | Henry Lincoln owes | | | |
| √ | Great Falls Manuf. Co., N. H., . . . . | 3600 | | |
| √ | Sundry Notes, per B. B., . . . . . | 4400 | | |
| √ | Abram French, on acct., . . . . . | 500 | | |
| √ | Dane & Dana, " " . . . . . | 2300 | | |
| | | 10800 | | 41000 |
| | Net Capital, . . . . . | | | 120000 |

BOSTON, *Jan.* 5, 1843.

| | | | |
|---|---|---|---|
| | Shipped on board the Goddard, Potter, master, for Mobile, the following Goods, to the order and risk of Alexander Anderson, merchant there: — | | |
| √ | 1000 bbls. Flour, marked and numbered as per margin S. S., per Inventory of Columbus Frothingham, . . . @ 6.75, | | 6750 |
| | " | | |
| | Deposited in the Boston Bank the following Notes for collection: — | | |
| | Levi Briggs, June 15, '42, 8 mo. due Feb. 15, '43, | 2500 | |
| | C. Titcomb, " 20, " 8 mo. " " 20, " | 700 | |
| | M. Lord, " 22, " 8 mo. " " 22, " | 200 | |
| √ | F. R. Lincoln, " 25, " 8 mo. " " 25, " | 5000 | |
| | Saml. Leeds, July 16, " 6 mo. " Jan. 16, " | 600 | |
| | G. Brownell, " 18, " 6 mo. " " 18, " | 500 | |
| | J. S. Blanchard, 18, " 6 mo. " " 18, " | 100 | |
| | T. Bryant, " 28, " 6 mo. " " 28, " | 1000 | 10600 |
| | " | | |
| | Shipped per the Damascus, Bliss, master, for New Orleans, and consigned to Hartwell Lawrence & Co., for sales and | | |
| √ | returns, Mdse. as per Outward Invoice Book, page 1, . . . . . | | 7424 |
| | " | | |
| | Delivered to E. S. Sanford, agent of Great | | |
| √ | Falls Manf. Co., an Order on Edward Bates for Mdse., . . . . . | | 1200 |

3

BOSTON, *Jan.* 12, 1843.

| | | | |
|---|---|---|---|
| √ | Sold E. S. Sanford, on acct. of Great Falls Manuf. Co., N. H., 50 shares Boston and Providence R. R., @ $97 per share, . . | | 4850 |
| | 13 | | |
| √ | Consigned to Alexander Brown & Sons, in London, to be sold immediately, on acct., Mdse. as per O. I. B., p. 1, . . . . . | | 12360 |
| | 25 | | |
| | Bot. of John Tyler, auctioneer, on joint acct. with C. W. Cartwright, Mdse. Co. A., 85 hhds. Porto Rico Sugar, as follows: — | | |

| | | | | | |
|---|---|---|---|---|---|
| 1743 | 1162 | 1203 | 1114 | 1270 | 1217 |
| 1152 | 1155 | 1214 | 1112 | 1113 | 1284 |
| 1151 | 1270 | 1202 | 1278 | 1251 | 1184 |
| 1169 | 1269 | 1269 | 1190 | 1191 | 1115 |
| 1167 | 1252 | 1152 | 1151 | 1178 | 1217 |
| 1169 | 1206 | 1212 | 1293 | 1291 | 1144 |
| 1189 | 1172 | 1250 | 1244 | 1188 | 1216 |
| √ 1199 | 1290 | 1202 | 1155 | 1199 | 1269 |
| 1190 | 1204 | 1207 | 1166 | 1166 | 1215 |
| 1270 | 1109 | 1114 | 1278 | 1214 | 1205 |
| 1217 | 1189 | 1248 | 1277 | 1222 | 1105 |
| 1105 | 1191 | 1255 | 1214 | 1164 | 1099 |
| 1186 | 1199 | 1115 | 1264 | 1155 | 1117 |
| 1174 | 1276 | 1266 | 1113 | 1176 | 1144 |
| | | | | | 1207 |
| 17081 | 16944 | 16909 | 16849 | 16778 | 17738 |

102299 Gross.
595 Scalage allowed at custom-house, 7 lbs. [each hhd.
101704
12204 + Tare, 12 %.
89499 + lbs. @ 5½ cts., . . . $4922 48

| | | | | |
|---|---|---|---|---|
| | For payment of the above, passed our Note, No. 10, at 90 days, endorsed by C. W. Cartwright. | | | |
| | Mdse. Co. A. our ½, . . . . . | 2461 | 24 | |
| | C. W. Cartwright's ½, . . . . . | 2461 | 24 | 4922 48 |
| | *Feb.* 1. | | | |
| √ | Sold Dane & Dana, at 30 days, 50 hhds. Co. A. Sugar, per Invoice, 50700 lbs., @ 5⅝ cts., . . . . . | | | 2851 88 |

BOSTON, *Feb.* 6, 1843.

| | | | | | |
|---|---|---|---|---|---|
| | Shipped, per ship Don Juan, Pearson, master, for Jamaica, by order and for acct. and risk of James Hotinguer, merchant there, | | | | |
| √ | 2500 bbls. super. Flour, . . . @ $6 51 | 16275 | | | |
| | Bot. of David Snow, for Cash. | | | | |
| | Paid Cash for Inspection and Lining, 35 00 | | | | |
| | " " " Truckage and Labor, 26 00 | | | | |
| | Our Commission, 2½ %, . . . 406 88 | 467 | 88 | 16742 | 88 |
| √ | For payment of the above, received a Draft at sight on Upham, Appleton & Co., which is accepted, for . . . . . | | | 17000 | |
| | " | | | | |
| | Received advice from James O'Connell, Dublin, requesting us to forward him the following Bill, by steamer Acadia: — | | | | |
| | 12 copies U. S. Dispensatory, ea. 2 v. @ 5 50 | 66 | | | |
| | 20 Eberle's Therapeutics, " " " 5 50 | 110 | | | |
| | 12 " on Diseases, . . . " 3 00 | 36 | | | |
| √ | 20 Lectures before the Am. Institute, " 1 20 | 24 | | | |
| | 20 Webster's Dictionary, . . . . " 6 00 | 120 | | | |
| | 20 " Chemistry, . . . . " 3 50 | 70 | | | |
| | 20 Life of Columbus, by W. Irving, " 1 25 | 25 | | | |
| | 20 copies Poems, by Chas. Sprague, " 90 | 18 | | | |
| | | 469 | | | |
| | Our Commission, 1 %, . . . . . 4 69 | | | | |
| | Charges, . . . . . 2 75 | 7 | 44 | 476 | 44 |
| | " | | | | |
| | We have drawn at sight on Alexander Anderson, Mobile, for $3000, and sold the above Draft to Ignatius Sargent. | | | | |
| √ | Cash received, . . . . . | 2250 | | | |
| | Discount, 25 %, . . . . . | 750 | | 3000 | |

BOSTON, *Feb.* 8, 1843.

| | | | | |
|---|---|---|---|---|
| √ | Lent Geo. Greenough, captain of brig Atalantis, on his Bottomry Bond, $2000, to be repaid to Alex. Brown & Sons, in London, on our acct., with 7 % premium, 20 days after his brig arrives in the port of London. | | | |
| | Cash advanced, . . . . . | 2000 | | |
| | Premium added, . . . . . | 140 | | 2140 |
| | —— " —— | | | |
| √ | Accepted a Draft, drawn by Bennoch, Fogg & Shannon, in favor of Henri H. Fenton, at 60 days, for . . . . . | | | 500 |
| | —— " —— | | | |
| | Received from Wm. Loring, to sell on joint acct. Co. B. per Invoices, as follows: — | | | |
| | 100 qr. casks Old Madeira Wine, net 3000 gs., . . . . . @ 1.20 | 3600 | | |
| | 50 pipes Sicily Madeira Wine, net 5800 gs., . . . . . " 60 | 3480 | | |
| | 500 boxes B. M. Raisins, . . . . " 1.20 | 600 | | |
| √ | 100 hhds. Trinidad Molasses, net 12300 gs., . . . . . " 17 | 2091 | | |
| | 90 casks Raisins, . . . . . " 3.80 | 342 | | |
| | 100 M. Principe Cigars, . . . . " 18.00 | 1800 | | |
| | 30 bags Eng. Walnuts, net 3000 lbs. " 4½ | 135 | | |
| | | 12048 | | |
| | For one half of the cost, passed our Note, No. 12, at 90 days, . . . . . | | | 6024 |
| | —— 15 —— | | | |
| √ | Sold Dane & Dana, at 60 days, 50 qr. casks O. M. Wine, Co. B. 1500 gs., @ 1.25 | | | 1875 |

BOSTON, *Feb.* 15, 1843.

| | | | | | |
|---|---|---|---|---|---|
| √ | Sold S. S. Pierce, at 90 days, 50 qr. casks O. M. Wine, Co. B. 1500 gs., . @ 1.25 | | | 1875 | |
| | " | | | | |
| See Commission Sales-Book, p. 1. | Made an Acct. Sales this day of Mdse. recd. from J. W. Brown & Co., to be sold on their acct. | | | | |
| | Gross amt. of sales, . . . . . | 2728 | 50 | | |
| | Cash paid Charges, . . . . . 36 04 | | | | |
| | Commission, . . . . . 65 45 | 101 | 49 | | |
| | Net amt. due J. W. Brown & Co., . . . | | | 2627 | 01 |
| | 20 | | | | |
| √ | Saml. R. Blake, having gone into bankruptcy, pays 40 cents on the dollar to his creditors. | | | | |
| | Our acct. against him is . . . . . $620 | | | | |
| | Received Cash, . . . . . | 248 | | | |
| | The balance is lost, . . . . . | 372 | | 620 | |
| | " | | | | |
| √ | Sold our ship Don Juan, now lying at Lewis's Wharf, Boston, to Daniel Lane & Son, for . . . . . $17000 | | | | |
| | Received in payment as follows: — | | | | |
| | Our Note in their favor, dated Nov. 4, 1842, at 6 mo., . . . . . | 600 | | | |
| | Their Note, at 90 days, for . . . . . | 6000 | | | |
| | 6000 acres Land in Essex Co., Vermont, | 6000 | | | |
| | Cash for balance, . . . . . | 4400 | | 17000 | |

7

BOSTON, *March* 4, 1843.

| | | | | |
|---|---|---|---|---|
| | Bartered with Edward Bates, Co. B., Goods as follows: — | | | |
| | Delivered, | | | |
| | 200 boxes B. M. Raisins, . . @ 1.25 | 250 | | |
| √ | 50 M. Principe Cigars, . . . " 20.00 | 1000 | | |
| | 30 bags Eng. Walnuts, 3200 lbs., " 5 | 160 | | 1410 |
| | Received, | | | |
| | 20 hhds. N. O. Sugar, net 18000 lbs., @ 5½ | 990 | | |
| | 30 bags Laguira Coffee, 3600 " " 10 | 360 | | |
| | 2 bbls. Cloves, . . . 240 " " 25 | 60 | | 1410 |
| | 8 | | | |
| | Sold S. McIntire, Co. B., Goods as follows: — | | | |
| | 50 M. Principe Cigars, . . . @ 20.00 | 1000 | | |
| | 90 casks Raisins, . . . . . " 4.00 | 360 | | |
| | 300 boxes B. M. Raisins, . . . " 1.25 | 375 | | |
| √ | 30 hhds. Trin. Molasses, 4000 gs., " 20 | 800 | | 2535 |
| | Received in payment our Note in favor of Upham, Appleton & Co., dated Nov. 7, 1842, 6 mo., due June 7—10, '43, . . | 1500 | | |
| | Off 92 days' Interest, . . . . . | 23 | | |
| | | 1477 | | |
| | Received Cash for balance, . . . . . | 1058 | | 2535 |
| | 10 | | | |
| √ | Recd. an Acct. Sales from Hartwell, Lawrence & Co., N. Orleans, net proceeds, | | | 8200 |
| | " | | | |
| | Delivered Robert Eddes an Order on Humphrey, Webb & Co., for $320. | | | |
| √ | For payment we have received as follows: — | | | |
| | 50 tons Lump Coal, . . . . @ 5.00 | 250 | | |
| | 10 " broken and screened, . " 7.00 | 70 | | 320 |
| | " | | | |
| √ | Sold Dane & Dana, Co. B., Goods, at 90 days, as follows: — | | | |
| | 50 hhds. Trin. Molasses, net 6000 gs., @ 20 | | | 1200 |

BOSTON, *March* 20, 1843.

| | | | | |
|---|---|---|---|---|
| | Sales at auction, by T. W. Sears & Co., rendered this day, being the remainder of Co. B. Goods: — | | | |
| | 50 pipes S. M. Wine. net 5800 gs., @ 65 | 3770 | | |
| | 20 hhds. Trinidad Molasses, net | | | |
| √ | 2300 gs., . . . . . " 18 | 414 | | |
| | | 4184 | | |
| | Charges by Sears & Co., . . . . . | 117 | | 4067 |
| | Received a Check on the Grafton Bank for the above. | | | |
| | " | | | |
| | Closed acct. of Mdse. Co. B. | | | |
| | The total sales are . . . $12962 00 | | | |
| | Our Commission, . . . . . 129 02 | | | |
| | 12832 98 | | | |
| √ | Net cost of Invoice, . . . . 12048 00 | | | |
| | Net gain, . . . . . 784 98 | | | |
| | Wm. Loring's half of net cost, 6024 00 | | | |
| | " " " " net gain, 392 49 | 6416 | 49 | |
| | Our half, . . . " " " . . . . . | 392 | 49 | |
| | Our Commission, . . . . . | 129 | 02 | 6938 |
| | " | | | |
| √ | We have accepted Dane & Dana's Order, payable in Mdse., in favor of Henry Fisk, for . . . . . | | | 600 |
| | " | | | |
| √ | Sold S. S. Pierce, Mdse. as per Bill Parcels, | | | 1975 |
| | " | | | |
| √ | Sold Dane & Dana, Mdse. as per Bill Parcels, . . . . . | | | 575 |
| | 31 | | | |
| | The following amts. are due March 31: — | | | |
| √ | To B. Nason, for 3 mos. salary, @ $1000 | 250 | | |
| | " J. Finlay, " " " . " . " . 600 | 150 | | |
| | " R. Blake, " " " services " 35 mo. | 105 | | 505 |

9

Boston, *March* 31, 1843.

| | | | | | |
|---|---|---|---|---|---|
| | As Trustee under the Will of Mrs. Sarah D. French, I., Columbus Frothingham, of the firm of Lincoln, Frothingham & Co., have in my possession the following property, in trust for her daughter, Mary French: | | | | |
| √ | 60 acres of Land at Jamaica Plain, valued at $40 per acre, . . . . . | 2400 | | | |
| | Real Estate, 174 Washington St., valued at | 8000 | | | |
| | " " Washington Square, New York, valued at . . . . . | 13000 | | 23400 | |
| | " | | | | |
| | Shipped per Carrollton, Sturgis, master, and consigned to Joseph M. Cardozoe, Bourdeaux, to be sold on our acct. as follows: | | | | |
| | Mdse. per B. P., bought of Dane & Dana, on acct., . . . . . | 3675 | | | |
| √ | 90 bales Cotton, as per Invoice marked G., bot. of J. Bradley & Co., by Check, 40368 lbs., . . . . . @ 9 | 3633 | 12 | | |
| | On acct. of Hartwell, Lawrence & Co., N. O., we send 120 bales, marked O. R., 53824, . . . . . @ 9 | 4844 | 16 | | |
| | Cash paid Charges and Insurance on 90 bales of Cotton, . . . . . | 233 | 25 | 12385 | 53 |
| | " | | | | |
| √ | Sold Silas Pierce & Co., at 90 days, the balance of Sugar owned by Co. A. 35 hhds., per Invoice, 38796 lbs., . @ 6 | | | 2327 | 76 |
| | " | | | | |
| √ | Closed acct. of Sugar, Co. A. The total sales are 5179 64; Net cost of Invoice, 4922 48; 257 16 | | | | |
| | C.W.Cartwright, ½ cost, 2461 24; " " ½ net gain, 128 58; 2589 82 | | | | |
| | Our net gain, . . . . . 128 58 | | | 2718 | 40 |

BOSTON, *March* 31, 1843.

| | | | |
|---|---|---|---|
| Inventory of Mdse. and Real Estate unsold, present value. | | | |
| 1200 bbls. super. Flour, . . . . . $6.00 | 7200 | | |
| 20 hhds. Porto Rico Sugar, 25108 lbs., . . . . . @ 6 | 1506 | 48 | |
| 517 casks Raisins, . . . . . , " 3.00 | 1551 | | |
| 100 bags Java Coffee, 11521, . " 12 | 1382 | 52 | |
| 300 boxes Bunch Malaga Raisins, " 1.20 | 360 | | |
| | 12000 | | |
| Real Estate, Pemberton Square, valued at | 14100 | | |
| Real Estate, India Wharf, . . . . . | 16000 | | |
| Real Estate, 174 Washington Street, . . | 8000 | | |
| Real Estate, Washington Square, N. York, | 13000 | | |
| Land at Jamaica Plain, . . . . . | 2400 | | |
| Land in Essex Co., Vermont, . . . . . | 6000 | | |
| 50 shares Boston and Providence R. R., . | 4750 | | |

*Dr.* BOSTON, *Jan.* 2, 1842. *Cr.*

| | | | | |
|---|---|---|---|---|
| | SUNDRIES . . . . | *To Sundries.* | | |
| 4 | Cash, . . . . . | | 45000 | |
| 3 | Bills Receivable, . . . . . | | 18000 | |
| 5 | Real Estate, Pemberton Square, . . . . | | 14100 | |
| 5 | " " India Wharf, . . . . . | | 16000 | |
| 5 | Ship Don Juan, . . . . . | | 16000 | |
| 4 | Merchandise, . . . . . | | 40200 | |
| 5 | 100 shares Boston & Providence Railroad, . . . . . | | 9600 | |
| 5 | Edward Bates, . . . . . | | 700 | |
| 6 | Geo. H. Blanchard, . . . . . | | 580 | |
| 6 | Saml. R. Blake, . . . . . | | 400 | |
| 6 | Humphrey Webb & Co., . . . . . | | 320 | |
| 6 | S. S. Pierce, . . . . . | | 100 | 161000 |
| 1 | | Benjamin Wood, Stock Acct., | 58100 | |
| 1 | | Henry Lincoln, " " | 55600 | |
| 1 | D. B. p. 1. | Columbus Frothingham, " | 47300 | 161000 |
| | | " | | |
| | SUNDRIES . . . . | *To Sundries.* | | |
| 1 | Benjamin Wood, Stock Acct., . . . . | | 30200 | |
| 1 | Henry Lincoln, " " . . . . . | | 10800 | 41000 |
| 3 | | Bills Payable, . . . . . | 21400 | |
| 7 | | Thos. H. Perkins, Jr., . . | 3000 | |
| 7 | | Benj. Burgess & Sons, . . | 10200 | |
| 7 | | Great Falls Manf. Co., . . | 3600 | |
| 7 | | Abram French, . . . . | 500 | |
| 8 | D. B. p. 1. | Dane & Dana, . . . . . | 2300 | 41000 |

*Dr.* BOSTON, *Jan.* 5, 1843. *Cr.*

| | | | | | | |
|---|---|---|---|---|---|---|
| 4 | SUNDRIES . . . . . | *To Mdse.* | | | | |
| 4 | Cash, . . . . . | | 2310 | 42 | | |
| 6 | Geo. H. Blanchard, . . . . . | | 2551 | 84 | | |
| 3 | Bills Receivable, . . . . . | S. B. p. 1. | 2500 | 35 | 7362 | 61 |
| | " | | | | | |
| 8 | BOSTON BANK, | | | | | |
| 3 | D. B. p. 2. | To Bills Receivable, . | | | 10600 | |
| | " | | | | | |
| 4 | SUNDRIES . . . . . | *To Mdse.* | | | | |
| 8 | Alexander Anderson, Mobile, . . . . . | | 6750 | | | |
| 8 | Shipment to New Orleans, . . | D. B. p. 2. | 7424 | | 14174 | |
| | " | | | | | |
| 7 | GREAT FALLS MANF. CO. | | | | | |
| 5 | D. B. p. 2. | To Edward Bates, . . | | | 1200 | |
| | " | | | | | |
| 4 | MDSE. . . . . | *To Sundries.* | | | | |
| 6 | | Humphrey Webb & Co., | 1142 | 20 | | |
| 4 | | Cash, . . . . . | 734 | 14 | | |
| 9 | | Silas Pierce & Co., . . | 2225 | 56 | | |
| 9 | I. B. p. 1. | Wm. Burrage, . . . | 220 | 50 | 4322 | 40 |
| | 12 | | | | | |
| 7 | GREAT FALLS MANF. CO. | | | | | |
| 5 | D. B. p. 3. | To Boston & Prov. R. R. | | | 4850 | |
| | 13 | | | | | |
| 9 | CONSIGNMENT TO LONDON, | | | | | |
| 4 | D. B. p. 3. | To Mdse., . . . . . | | | 12360 | |
| | 25 | | | | | |
| 3 | SUNDRIES . . . . | *To Bills Payable.* | | | | |
| 9 | Mdse. Co. A, . . . . . | | 2461 | 24 | | |
| 10 | C. W. Cartwright, . . . . . | D. B. p. 3. | 2461 | 24 | 4922 | 48 |

*Dr.* BOSTON, *Jan.*, 1842. *Cr.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4 | CASH, | | | | | | |
| 8 | P. C. B. p. 1. | To Boston Bank, . | | | 2200 | | |
| | " | | | | | | |
| 4 | SUNDRIES . . . . . | *To Cash.* | | | | | |
| 8 | Shipment to New Orleans, . . | 5th, . . . | 190 | 48 | | | |
| 8 | Alexr. Anderson, Mobile, . . | " . . . | 36 | | | | |
| 2 | Charges, . . . . . | 10th, . . . | 55 | | | | |
| 2 | " . . . . . | 31st, . . . | 65 | 50 | | | |
| 9 | Consignment to London, . | 13th, . . . | 18 | 40 | | | |
| 3 | Bills Payable, . . . . . | 19th, . . . | 5000 | | | | |
| 13 | C. Frothingham, . . . . | 31st, . . . | 200 | | | | |
| 14 | Richard Blake, . . . . . | " . . . | 35 | | | | |
| 10 | Benj. Nason, . . . . . | " . . . | 50 | | | | |
| 10 | Joseph Finlay, . . . . . | "P.C.B.p.1. | 50 | | 5700 | 38 | |
| | *Feb.* 1. | | | | | | |
| 8 | DANE & DANA, | | | | | | |
| 9 | D. B. p. 3. | To Mdse. Co. A., . | | | 2851 | 88 | |
| | 6 | | | | | | |
| 10 | JAS. HOTINGUER, Jamaica, *To Sundries.* | | | | | | |
| 4 | | Cash, . . . . . | 16336 | | | | |
| 2 | D. B. p. 4. | Commission, . . . | 406 | 88 | 16742 | 88 | |
| | " | | | | | | |
| 4 | CASH, | | | | | | |
| 10 | D. B. p. 4. | To Jas. Hotinguer, . | | | 17000 | | |
| | " | | | | | | |
| 11 | JAS. O'CONNELL, Dublin, *To Sundries.* | | | | | | |
| 4 | | Mdse., . . . . . | 469 | | | | |
| 2 | | Commission, . . . | 4 | 69 | | | |
| 2 | D. B. p. 4. | Charges, . . . . | 2 | 75 | 476 | 44 | |

*Dr.* BOSTON, *Feb.* 6, 1848. *Cr.*

| | | | | | |
|---|---|---|---|---|---|
| 8 | SUNDRIES *To Alexr. Anderson, Mobile.* | | | | |
| 4 | Cash, . . . . . | 2250 | | | |
| 3 | Interest, . . . . . D. B. p. 4. | 750 | | 3000 | |
| | 8 | | | | |
| 16 | SUNDRIES *To Rogers & Sons' Sales.* | | | | |
| 6 | Saml. R. Blake, . . . . . | 220 | | | |
| 11 | John Patterson, . . . . . | 130 | | | |
| 11 | H. Hovey & Co. . . . . C. S. B. p. 1. | 130 | | 480 | |
| | " | | | | |
| 3 | BILLS RECEIVABLE . . *To Sundries.* | | | | |
| 4 | Cash, . . . . . | 2000 | | | |
| 3 | D. B. p. 5. Interest, . . . . | 140 | | 2140 | |
| | " | | | | |
| 11 | BENNOCH, FOGG & SHANNON, | | | | |
| 3 | D. B. p. 5. . . To Bills Payable, . | | | 500 | |
| | " | | | | |
| 12 | MDSE. CO. B. | | | | |
| 3 | D. B. p. 5. To Bills Payable, . | | | 6024 | |
| | 15 | | | | |
| 12 | SUNDRIES . . . . *To Mdse. Co. B.* | | | | |
| 8 | Dane & Dana, . . . . . | 1875 | | | |
| 6 | S. S. Pierce, . . . . . D. B. p. 5, 6. | 1875 | | 3750 | |
| | " | | | | |
| 4 | CASH, | | | | |
| 12 | C. S. B. p. 1. To Brown & Co.'s sales, | | | 2728 | 50 |
| | " | | | | |
| 12 | BROWN & CO.'S SALES *To Sundries.* | | | | |
| 4 | Cash, . . . . . | 36 | 04 | | |
| 2 | Commission, . . . | 65 | 45 | | |
| 17 | C. S. B. p. 1. J. W. Brown & Co., | 2627 | 01 | 2728 | 50 |
| | 20 | | | | |
| 6 | SUNDRIES . . . . *To S. R. Blake.* | | | | |
| 4 | Cash, . . . . . | 248 | | | |
| 2 | Profit and Loss, . . . . . D. B. p. 6. | 372 | | 620 | |

Dr. BOSTON, Feb. 20, 1843. Cr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | SUNDRIES . . . | *To Ship Don Juan.* | | | | | |
| 3 | Bills Payable, . . . . . | | 600 | | | | |
| 3 | Bills Receivable, . . . . . | | 6000 | | | | |
| 12 | Land in Essex county, Vt., . . . . . | | 6000 | | | | |
| 4 | Cash, . . . . . | D. B. p. 6. | 4400 | | 17000 | | |
| | " | | | | | | |
| 4 | CASH . . . . . | *To Sundries.* | | | | | |
| 8 | P. C. B. p. 1. | Boston Bank, Feb. 18. | 2500 | | | | |
| 12 | C. S. B. p. 2. | Jones's sales, " 20. | 2313 | 25 | 4813 | 25 | |
| | " | | | | | | |
| 12 | JONES'S SALES . . . . | *To Sundries.* | | | | | |
| 4 | | Cash, . . . . . | 212 | 71 | | | |
| 2 | | Commission, . . . | 57 | 82 | | | |
| 17 | C. S. B. p. 2. | J. D. Jones, . . . | 2042 | 72 | 2313 | 25 | |
| | 28 | | | | | | |
| 4 | CASH . . . . . | *To Sundries.* | | | | | |
| 8 | P. C. B. p. 1. | Boston Bank, . . . | 5900 | | | | |
| 13 | C. S. B. p. 3. | Harrod & Darling's sales, | 1211 | 04 | 7111 | 04 | |
| | " | | | | | | |
| 13 | HARROD & DARLING'S SALES | *To Sundries.* | | | | | |
| 4 | | Cash, . . . . . | 49 | | | | |
| 2 | | Commission, . . . | 60 | 55 | | | |
| 18 | C. S. B. p. 3. | Harrod & Darling, . | 1101 | 49 | 1211 | 04 | |
| | " | | | | | | |
| 4 | SUNDRIES . . . . . | *To Mdse.* | | | | | |
| 4 | Cash, . . . . . | | 1723 | 36 | | | |
| 3 | Bills Receivable, . . . . . | | 200 | | | | |
| 5 | Edward Bates, . . . . . | S. B. p. 2. | 848 | 25 | 2771 | 61 | |
| | " | | | | | | |
| 4 | MDSE. . . . . | *To Sundries.* | | | | | |
| 18 | | Edwards & Stoddard, | 300 | 96 | | | |
| 4 | | Cash, . . . . . | 1359 | 76 | | | |
| 13 | I. B. p. 2. | Seth Bemis & Son, . | 1146 | 60 | 2807 | 32 | |

| Dr. | Boston, Feb., 1843. | | Cr. |
|---|---|---|---|
| 4 | Sundries . . . . . To Cash, | | |
| 3 | Bills Payable, 10th, 11th, 22d, . . . . . | 8300 | |
| 4 | Mdse., . . . 11th, . . . . . | 441 | |
| 2 | Charges, . . . 28th, . . . . . | 53 | |
| 13 | Benj. Wood, . . " . . . . . | 300 | |
| 13 | C. Frothingham, " . . . . . | 200 | |
| 10 | B. Nason, . . " . . . . . | 100 | |
| 10 | J. Finlay, . . " . . . . . | 50 | |
| 14 | Rich. Blake, . . " . . . P. C. B. p. 1. | 35 | 9479 |
| | *March* 1. | | |
| 4 | Mdse. . . . . To Sundries. | | |
| 6 | Humphrey Webb & Co., | 1066 50 | |
| 14 | Charles Sinclair, . . . | 1981 90 | |
| 14 | I. B. p. 3. Hall Brothers, . . . | 5759 57 | 8807 97 |
| | 4 | | |
| 4 | Mdse., | | |
| 12 | D. B. p. 7. To Mdse. Co. B., . | | 1410 |
| | " | | |
| 3 | Bills Payable, | | |
| 4 | P. C. B. p. 1. To Cash, . . . | | 600 |
| | 8 | | |
| 3 | Bills Payable, | | |
| 4 | P. C. B. p. 1. To Cash, . . . | | 5000 |
| | " | | |
| | Sundries . . . . . To Sundries. | | |
| 3 | Bills Payable, . . . . . | 1500 | |
| 4 | Cash, . . . . . | 1058 | 2558 |
| 12 | Mdse. Co. B., . . | 2535 | |
| 3 | D. B. p. 7. Interest, . . . . | 23 | 2558 |
| | 10 | | |
| 4 | Mdse., | | |
| 6 | D. B. p. 7. To Humphrey Webb & Co., | | 320 |

*Dr.* BOSTON, *Mar.* 10, 1843. *Cr.*

| | | | | | | |
|---|---|---|---|---|---|---|
| 8 | DANE & DANA, | | | | | |
| 12 | D. B. p. 7. | To Mdse. Co. B., . . | | | 1200 | |
| | " | | | | | |
| 14 | HARTWELL, LAWRENCE & Co., N. Orleans, | | | | | |
| 8 | Acct. Sales rendered this day, | | | | | |
| | D. B. p. 7. | To Shipt. to N. O., | | | 8200 | |
| | 14 | | | | | |
| 4 | CASH, | | | | | |
| 15 | C. S. B. p. 4. | To Monroe's sales, . | | | 1565 | 60 |
| | " | | | | | |
| 15 | MONROE'S SALES . . . | *To Sundries.* | | | | |
| 2 | | Charges, . . . . | 7 | 50 | | |
| 2 | | Commission, . . . | 78 | 28 | | |
| 4 | C. S. B. p. 4. | Cash, . . . . . | 1479 | 82 | 1565 | 60 |
| | 18 | | | | | |
| 18 | CASH, | | | | | |
| 15 | C. S. B. p. 5. | To Hall Brothers' sales, | | | 6822 | 65 |
| | " | | | | | |
| 15 | HALL BROTHERS' SALES . | *To Sundries.* | | | | |
| 2 | | Commission, . . . | 170 | 56 | | |
| 18 | | Cash, . . . . . | 32 | 10 | | |
| 14 | C. S. B. p. 5. | Hall Brothers, . . | 6619 | 99 | 6822 | 65 |
| | " | | | | | |
| 16 | SUNDRIES . | *To Rogers & Sons' Sales.* | | | | |
| 5 | Edward Bates, . . . . . | | 250 | | | |
| 15 | John McCall, . . . . . | | 62 | 50 | | |
| 15 | Saml. Barton & Co., . . . . . | | 120 | | | |
| 18 | Cash, . . . . . | C. S. B. p. 6. | 227 | 50 | 660 | |

*Dr.* BOSTON, *Mar.* 18, 1843. *Cr.*

| | | | | | | |
|---|---|---|---|---|---|---|
| 16 | ROGERS & SONS' SALES *To Sundries.* | | | | | |
| 18 | | Cash, . . . . . | 22 | 81 | | |
| 2 | | Commission, . . . | 28 | 50 | | |
| 16 | C. S. B. p. 6. | Wm. Rogers & Sons, | 1088 | 69 | 1140 | |
| | 20 | | | | | |
| 4 | SUNDRIES . . . . . *To Mdse.* | | | | | |
| 18 | Cash, . . . . . | | 9656 | 50 | | |
| 16 | Orlando Tompkins, . . . . . | | 600 | 80 | | |
| 16 | Tiffany, Fite & Co., . . . . S. B. p. 3. | | 1319 | 50 | 11576 | 80 |
| | " | | | | | |
| 18 | CASH . . . . . *To Sundries.* | | | | | |
| 16 | S. B. p. 3. | Tiffany, Fite & Co., | 1000 | | | |
| 12 | D. B. p. 8. | Mdse. Co. B., . . . | 4067 | | 5067 | |
| | " | | | | | |
| 4 | MDSE., | | | | | |
| 7 | I. B. p. 4. | To Abram French, . | | | 240 | 75 |
| | " | | | | | |
| 12 | MDSE. CO. B. . . . . *To Sundries.* | | | | | |
| 2 | | Commission, . . . | 129 | 02 | | |
| 17 | | Wm. Loring, . . . | 6416 | 49 | | |
| 2 | D. B. p. 8. | Profit and Loss, . . | 392 | 49 | 6938 | |
| | " | | | | | |
| 17 | WM. LORING, | | | | | |
| 18 | P. C. B. p. 1. | To Cash, . . . . | | | 6416 | 49 |

*Dr.* BOSTON, *Mar.* 20, 1843. *Cr.*

| | | | | | | |
|---|---|---|---|---|---|---|
| 8 | DANE & DANA, | | | | | |
| 4 | D. B. p. 8. | To Mdse., . . . . | | | 600 | |
| | " | | | | | |
| 18 | CASH . . . . . | *To Sundries.* | | | | |
| 11 | P. C. B. p. 1. | John Patterson, . . | 130 | | | |
| 11 | " " " " " | H. Hovey & Co., . | 130 | | | |
| 15 | " " " " 2. | J. McCall, . . . . | 62 | 50 | | |
| 15 | " " " " " | Saml. Barton & Co., | 120 | | 442 | 50 |
| | " | | | | | |
| 18 | SUNDRIES . . . . . | *To Cash.* | | | | |
| 16 | Wm. Rogers & Sons, Baltimore, . . . . | | 1088 | 69 | | |
| 14 | Hall Brothers, . . . . . | | 5759 | 57 | | |
| 17 | J. D. Jones, . . . . . | | 2042 | 72 | | |
| 17 | J. W. Brown & Co., . . . . . | | 2627 | 01 | | |
| 18 | Edwards & Stoddard, . . . . . | | 300 | 96 | | |
| 9 | Wm. Burrage, . . . . . | P. C. B. p. 1. | 220 | 50 | 12039 | 45 |
| | " | | | | | |
| 4 | SUNDRIES . . . . . | *To Mdse.* | | | | |
| 6 | S. S. Pierce, . . . . . | | 1975 | | | |
| 8 | Dane & Dana, . . . . . | D. B. p. 8. | 575 | | 2550 | |
| | 31 | | | | | |
| 2 | CHARGES . . . . . | *To Sundries.* | | | | |
| 10 | | Benj. Nason, . . . | 250 | | | |
| 10 | | J. Finlay, . . . . | 150 | | | |
| 14 | D. B. p. 8. | R. Blake, . . . . | 105 | | 505 | |
| | " | | | | | |
| 16 | SUNDRIES . . . . | *To Mary French.* | | | | |
| 17 | Land at Jamaica Plain, . . . . . | | 2400 | | | |
| 18 | Real Estate, 174 Washington Street, . . . | | 8000 | | | |
| 18 | " " Washington Square, New York, | D. B. p. 9. | 13000 | | 23400 | |

*Dr.* BOSTON, *Mar.* 31, 1843. *Cr.*

| | | | | | | |
|---|---|---|---|---|---|---|
| 17 | CONSIGNMENT TO BOURDEAUX *To Sundries.* | | | | | |
| 8 | Dane & Dana, . . | 3675 | | | | |
| 18 | Cash, . . . . . | 3866 | 37 | | | |
| 14 | D. B. p. 9. Hartwell, Lawrence & Co., | 4844 | 16 | 12385 | 53 | |
| | " | | | | | |
| 18 | CASH . . . . . *To Sundries.* | | | | | |
| 6 | Geo. H. Blanchard, . | 3131 | 84 | | | |
| 6 | P. C. B. p. 2. S. S. Pierce, . . . | 3950 | | 7081 | 84 | |
| | " | | | | | |
| 18 | SUNDRIES . . . . . *To Cash.* | | | | | |
| 7 | B. Burgess & Sons, . . . . . | 6000 | | | | |
| 14 | Charles Sinclair, . . . . . | 1981 | 90 | | | |
| 14 | Hartwell, Lawrence & Co., P. C. B. p. 2. | 312 | 25 | 8294 | 15 | |
| | " | | | | | |
| 9 | SILAS PIERCE & Co. | | | | | |
| 9 | D. B. p. 9. To Mdse. Co. A., . | | | 2327 | 76 | |
| | " | | | | | |
| 9 | MDSE. CO. A. . . . . *To Sundries.* | | | | | |
| 10 | C. W. Cartwright, . | 2589 | 82 | | | |
| 2 | D. B. p. 9. Profit and Loss, . | 128 | 58 | 2718 | 40 | |
| | " | | | | | |
| 18 | SUNDRIES . . . . . *To Cash.* | | | | | |
| 2 | Charges, . . . . . | 317 | 50 | | | |
| 10 | C. Frothingham, . . . . . | 100 | | | | |
| 10 | B. Wood, . . . . . | 100 | | | | |
| 10 | B. Nason, . . . . . | 100 | | | | |
| 10 | J. Finlay, . . . . . | 50 | | | | |
| 14 | R. Blake, . . . . . P. C. B. p. 2. | 35 | | 702 | 50 | |
| | " | | | | | |
| 3 | SUNDRIES . . . . . *To Interest.* | | | | | |
| | To close the following accounts: — | | | | | |
| 13 | B. Wood, for Interest on $300, 1 mo., | 1 | 50 | | | |
| 13 | C. Frothingham, " " 200, 2 " . | 2 | | | | |
| 13 | " " " " 200, 1 " . | 1 | | 4 | 50 | |
| | " | | | | | |
| 3 | INTEREST . . . . . *To Sundries.* | | | | | |
| 1 | B. Wood, Stock Acct. int. on $27900, 3 mo. | 418 | 50 | | | |
| 1 | H. Lincoln, " " " 44800, 3 " | 672 | | | | |
| 1 | C. Frothingham, " " " 47300, 3 " | 709 | 50 | 1800 | | |

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X. Y. Z.

*Dr.* BENJAMIN WOOD, (Stock Account.) *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 30200 | | Jan. 2 | By Sundries, | 1 | 58100 | |
| Mh.31 | " B. Wood, | 13 | 401 | 50 | Mh.31 | " Interest, | 10 | 418 | 50 |
| " " | " Bal. Leg. B. | 1 | 29005 | 72 | " " | " Profit & L. | 11 | 1088 | 72 |
| | | | 59607 | 22 | | | | 59607 | 22 |

HENRY LINCOLN, (Stock Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 10800 | | Jan. 2 | By Sundries, | 1 | 55600 | |
| Mh.31 | " Bal. Leg. B. | 1 | 47220 | 20 | Mh.31 | " Interest, | 10 | 672 | |
| | | | | | " " | " Profit & L. | 11 | 1748 | 20 |
| | | | 58020 | 20 | | | | 58020 | 20 |

COLUMBUS FROTHINGHAM, (Stock Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To C. Froth., | 13 | 503 | | Jan. 2 | By Sundries, | 1 | 47300 | |
| " " | " Bal. Leg. B. | 1 | 49352 | 25 | Mh.31 | " Interest, | 10 | 709 | 50 |
| | | | | | " " | " Profit & L. | 11 | 1845 | 75 |
| | | | 49855 | 25 | | | | 49855 | 25 |

2

## *Dr.* PROFIT & LOSS. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Fe. 20 | To S.R.Blake, | 4 | 372 | | Mh.20 | By Mdse.Co.B. | 8 | 392 | 49 |
| Mh.31 | " Charges, . | 2 | 985 | 75 | " 31 | " " " A. | 10 | 128 | 58 |
| " " | " Interest, . | 3 | 2382 | 50 | " " | " Commiss'n, | 2 | 1001 | 75 |
| " " | " B. Wood, | 1 | 1088 | 72 | " " | " Mdse., . | 4 | 5314 | 58 |
| " " | " H.Lincoln, | 1 | 1748 | 20 | " " | " Ship Don J. | 5 | 1000 | |
| " " | " C.Froth'm, | 1 | 1845 | 75 | " " | " Shipt. N. O. | 8 | 585 | 52 |
| | | | 8422 | 92 | | | | 8422 | 92 |

## CHARGES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. | To Cash, . . | 3 | 55 | | Feb. 6 | By J.O'Connell | 3 | 2 | 75 |
| " | " " . . | 3 | 65 | 50 | Mh.14 | " Munroe's S. | 7 | 7 | 50 |
| Feb. | " " . . | 6 | 53 | | " 31 | " Profit & L. | 2 | 985 | 75 |
| Mh.31 | " Sundries, | 9 | 505 | | | | | | |
| " " | " Cash, . . | 10 | 317 | 50 | | | | | |
| | | | 996 | | | | | 996 | |

## COMMISSION.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Profit & L. | 2 | 1001 | 75 | Feb. 6 | By J.Hoting'er | 3 | 406 | 88 |
| | | | | | " " | " J.O'Connell | 3 | 4 | 69 |
| | | | | | " 15 | " Br.&Co's S. | 4 | 65 | 45 |
| | | | | | " 20 | " Jones's S. . | 5 | 57 | 82 |
| | | | | | " 28 | " H. & D.'s S. | 5 | 60 | 55 |
| | | | | | Mh.14 | " Munroe's S. | 7 | 78 | 28 |
| | | | | | " 18 | " Hall Bro. S. | 7 | 170 | 56 |
| | | | | | " " | " R.&Sons'S. | 8 | 28 | 50 |
| | | | | | " 20 | " Mdse. Co.B. | 8 | 129 | 02 |
| | | | 1001 | 75 | | | | 1001 | 75 |

*Dr.* BILLS RECEIVABLE. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 18000 | | Jan. 5 | By Bost. Bank, | 2 | 10600 | |
| " 5 | " Mdse., . | 2 | 2500 | 35 | Mh. 31 | " Bal. Leg. B. | 1 | 18240 | 35 |
| Feb. 8 | " Sundries, | 4 | 2140 | | | | | | |
| " 20 | " Ship Don J. | 5 | 6000 | | | | | | |
| " 28 | " Mdse., . | 5 | 200 | | | | | | |
| | | | 28840 | 35 | | | | 28840 | 35 |

BILLS PAYABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. | To Cash, . | 3 | 5000 | | Jan. 2 | By Sundries, | 1 | 21400 | |
| Fe. 20 | " Ship Don J. | 5 | 600 | | " 25 | " " | 2 | 4922 | 48 |
| " | " Cash, . . | 6 | 8300 | | Feb. 8 | " Ben., F. & S. | 4 | 500 | |
| Mh. 4 | " " . . | 6 | 600 | | " " | " Mdse. Co. B. | 4 | 6024 | |
| " 8 | " " . . | 6 | 5000 | | | | | | |
| " " | " Sundries, | 6 | 1500 | | | | | | |
| " 31 | " Bal. Leg. B. | 1 | 11846 | 48 | | | | | |
| | | | 32846 | 48 | | | | 32846 | 48 |

INTEREST.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Feb. 6 | To A. And'son, | 4 | 750 | | Feb. 8 | By Bills Rec. | 4 | 140 | |
| Mh. 31 | " Sundries, | 10 | 1800 | | Mh. 8 | " Sundries, | 6 | 23 | |
| | | | | | " 31 | " " | 10 | 4 | 50 |
| | | | | | " " | " Profit & L. | 2 | 2382 | 50 |
| | | | 2550 | | | | | 2550 | |

## Dr. CASH. Cr.

| 1843. | | | | | 1843. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Jan. 2 | To Sundries, . | 1 | 45000 | | Jan. 5 | By Mdse., . . | 2 | 734 | 14 |
| " 5 | " Mdse., . . | 2 | 2310 | 42 | " " | " Sundries, . | 3 | 5700 | 38 |
| " " | " BostonBank | 3 | 2200 | | Feb. 6 | " J.Hotinguer | 3 | 16336 | |
| Feb. 6 | " J.Hotinguer | 3 | 17000 | | " 8 | " Bills Rec., | 4 | 2000 | |
| " " | " A.Anderson | 4 | 2250 | | " 15 | " Brown&Co. | 4 | 36 | 04 |
| " 15 | " Brown&Co. | 4 | 2728 | 50 | " 20 | " Jones'sSales | 5 | 212 | 71 |
| " 20 | " S. R. Blake, | 4 | 248 | | " 28 | " Harrod &D. | 5 | 49 | |
| " " | " ShipD.Juan | 5 | 4400 | | " " | " Mdse., . . | 5 | 1359 | 76 |
| " " | " Sundries, . | 5 | 4813 | 25 | " " | " Sundries, . | 6 | 9479 | |
| " 28 | " " . | 5 | 7111 | 04 | Mh. 4 | " Bills Pay., . | 6 | 600 | |
| " " | " Mdse., . . | 5 | 1723 | 36 | " 8 | " " " . | 6 | 5000 | |
| Mh. 8 | " Sundries, . | 6 | 1058 | | " 14 | " Munroe, . | 7 | 1479 | 82 |
| " 14 | " Munroe, . | 7 | 1565 | 60 | " " | " Bal.to fol.18 | | 49421 | 32 |
| | | | 92408 | 17 | | | | 92408 | 17 |

## MERCHANDISE.

| 1843. | | | | | 1843. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Jan. 2 | To Sundries, . | 1 | 40200 | | Jan. 5 | By Sundries, . | 2 | 7362 | 61 |
| " 5 | " " . | 2 | 4322 | 40 | " " | " " . | 2 | 14174 | |
| Fe. 28 | " " . | 5 | 2807 | 32 | " 13 | " Const, . . | 2 | 12360 | |
| " " | " Cash, . . | 6 | 441 | | Feb. 6 | " J.O'Connell | 3 | 469 | |
| Mh. 1 | " Sundries, . | 6 | 8807 | 97 | " 28 | " Sundries, . | 5 | 2771 | 61 |
| " 4 | " Mdse. Co.B. | 6 | 1410 | | Mh.20 | " " . | 8 | 11576 | 80 |
| " 10 | " H.W. & Co. | 6 | 320 | | " " | " Dane&Dana | 9 | 600 | |
| " 20 | " Ab. French, | 8 | 240 | 75 | " " | " Sundries, . | 9 | 2550 | |
| " 31 | " Prof.&Loss, | 2 | 5314 | 58 | " 31 | " Bal. Leg. B., | 2 | 12000 | |
| | | | 63864 | 02 | | | | 63864 | 02 |

*Dr.* REAL ESTATE, PEMBERTON SQUARE. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 14100 | | Mh.31 | By Bal. Leg.B. | 2 | 14100 | |

REAL ESTATE, INDIA WHARF.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 16000 | | Mh.31 | By Bal. Leg.B. | 2 | 16000 | |

SHIP DON JUAN.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 16000 | | Fe. 20 | By Sundries, | 5 | 17000 | |
| Mh.31 | " Profit & L. | 2 | 1000 | | | | | | |
| | | | 17000 | | | | | 17000 | |

BOSTON & PROVIDENCE RAILROAD.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 9600 | | Jan.12 | By G. F. M.Co. | 2 | 4850 | |
| | | | | | Mh.31 | " Bal. Leg.B. | 2 | 4750 | |
| | | | 9600 | | | | | 9600 | |

EDWARD BATES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, | 1 | 700 | | Jan. 5 | By G. F.M.Co. | 2 | 1200 | |
| Fe. 28 | " Mdse., . | 5 | 848 | 25 | Mh.31 | " Bal. Leg.B. | 2 | 598 | 25 |
| Mh.18 | " R. & Sons, | 7 | 250 | | | | | | |
| | | | 1798 | 25 | | | | 1798 | 25 |

6

*Dr.* GEORGE H. BLANCHARD. *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | | |
| Jan. 2 | To Sundries, . | 1 | 580 | | Mh.31 | By Cash, . . | 10 | 3131 | 84 |
| " 5 | " Mdse., . . | 2 | 2551 | 84 | | | | | |
| | | | 3131 | 84 | | | | 3131 | 84 |

SAMUEL R. BLAKE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, . | 1 | 400 | | Fe. 20 | By Sundries, | 4 | 620 | |
| Feb. 8 | " R. & Sons, . | 4 | 220 | | | | | | |
| | | | 620 | | | | | 620 | |

HUMPHREY, WEBB & CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, . | 1 | 320 | | Jan. 5 | By Mdse., . . | 2 | 1142 | 20 |
| Mh.31 | " Bal. Leg. B. | 2 | 2208 | 70 | Mh. 1 | " " . . | 6 | 1066 | 50 |
| | | | | | " 10 | " " . . | 6 | 320 | |
| | | | 2528 | 70 | | | | 2528 | 70 |

S. S. PIERCE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 2 | To Sundries, . | 1 | 100 | | Mh.31 | By Cash, . . | 10 | 3950 | |
| Fe. 15 | " Mdse. Co.B. | 4 | 1875 | | | | | | |
| Mh.20 | " Mdse., . . | 9 | 1975 | | | | | | |
| | | | 3950 | | | | | 3950 | |

*Dr.* THOMAS H. PERKINS, JR. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Bal. Leg. B. | 3 | 3000 | | Jan. 2 | By Sundries, | 1 | 3000 | |

BENJAMIN BURGESS & SONS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Cash, . . | 10 | 6000 | | Jan. 2 | By Sundries, | 1 | 10200 | |
| " " | " Bal. Leg. B. | 3 | 4200 | | | | | | |
| | | | 10200 | | | | | 10200 | |

GREAT FALLS MANF. CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 5 | To Ed. Bates, | 2 | 1200 | | Jan. 3 | By Sundries, | 1 | 3600 | |
| " 12 | " B.&P.R.R. | 2 | 4850 | | Mh.31 | " Bal. Leg. B. | 3 | 2450 | |
| | | | 6050 | | | | | 6050 | |

ABRAM FRENCH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Bal. Leg. B. | 3 | 740 | 75 | Jan. 2 | By Sundries, | 1 | 500 | |
| | | | | | Mh.20 | " Mdse., . | 8 | 240 | 75 |
| | | | 740 | 75 | | | | 740 | 75 |

*Dr.* DANE & DANA. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Feb. 1 | To Mds. Co. A. | 3 | 2851 | 88 | Jan. 2 | By Sundries, | 1 | 2300 | |
| " 15 | " Mdse., . | 4 | 1875 | | Mh. 31 | " Const. to B. | 10 | 3675 | |
| Mh. 10 | " Mds. Co. B. | 7 | 1200 | | " " | " Bal. Leg. B | 3 | 1126 | 88 |
| " 20 | " Mdse., . | 9 | 600 | | | | | | |
| " " | " " . | 9 | 575 | | | | | | |
| | | | 7101 | 88 | | | | 7101 | 88 |

BOSTON BANK.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 5 | To Bills Rec., | 2 | 10600 | | Jan. | By Cash, . | 3 | 2200 | |
| | | | | | Fe. 20 | " " . | 5 | 2500 | |
| | | | | | " 28 | " " . | 5 | 5900 | |
| | | | 10600 | | | | | 10600 | |

ALEXANDER ANDERSON, (Mobile.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843 | | | | | 1843. | | | | |
| Jan. 5 | To Mdse., . | 2 | 6750 | | Feb. 6 | By Sundries, | 4 | 3000 | |
| " " | " Cash, . | 3 | 36 | | Mh. 31 | " Bal. Leg. B. | 3 | 3786 | |
| | | | 6786 | | | | | 6786 | |

SHIPMENT TO NEW ORLEANS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 5 | To Mdse., . | 2 | 7424 | | Mh. 10 | By H.L.&Co. | 7 | 8200 | |
| " " | " Cash, . | 3 | 190 | 48 | | | | | |
| Mh. 31 | " Profit & L. | 2 | 585 | 52 | | | | | |
| | | | 8200 | | | | | 8200 | |

Dr. SILAS PIERCE & CO. Cr.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Mds. Co. A. | 10 | 2327 | 76 | Jan. 5 | By Mdse., . | 2 | 2225 | 56 |
| | | | | | Mh.31 | " Bal. Leg. B. | 4 | 102 | 20 |
| | | | 2327 | 76 | | | | 2327 | 76 |

WILLIAM BURRAGE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.20 | To Cash, . | 9 | 220 | 50 | Jan. 5 | By Mdse., . . | 2 | 220 | 50 |

CONSIGNMENT TO LONDON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 13 | To Mdse., . | 2 | 12360 | | Mh.31 | By Bal. Leg. B. | 4 | 12378 | 40 |
| " " | " Cash, . | 3 | 18 | 40 | | | | | |
| | | | 12378 | 40 | | | | 12378 | 40 |

MERCHANDISE CO. A.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan. 25 | To Bills Pay., | 2 | 2461 | 24 | Feb. 1 | By Dane & D., | 3 | 2851 | 88 |
| Mh.31 | " Sundries, | 10 | 2718 | 40 | Mh.31 | " S.P. & Co. | 10 | 2327 | 76 |
| | | | 5179 | 64 | | | | 5179 | 64 |

10

Dr. C. W. CARTWRIGHT. Cr.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.25 | To Bills Pay., | 2 | 2461 | 24 | Mh.31 | By Mds.Co.A. | 10 | 2589 | 82 |
| Mh.31 | " Bal. Leg.B. | 4 | 128 | 58 | | | | | |
| | | | 2589 | 82 | | | | 2589 | 82 |

BENJAMIN NASON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.31 | To Cash, . | 3 | 50 | | Mh.31 | By Charges, | 9 | 250 | |
| Fe. 28 | " " . | 6 | 100 | | | | | | |
| Mh.31 | " " . | 10 | 100 | | | | | | |
| | | | 250 | | | | | 250 | |

JAMES HOTINGUER, (Jamaica.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Feb. 6 | To Sundries, | 3 | 16742 | 88 | Feb. 6 | By Cash, . | 3 | 17000 | |
| Mh.31 | " Bal.Leg.B. | 4 | 257 | 12 | | | | | |
| | | | 17000 | | | | | 17000 | |

JOSEPH FINLAY.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.31 | To Cash, . | 3 | 50 | | Mh.31 | By Charges, | 9 | 150 | |
| Fe. 28 | " " . | 6 | 50 | | | | | | |
| Mh.31 | " " . | 10 | 50 | | | | | | |
| | | | 150 | | | | | 150 | |

*Dr.* JAMES O'CONNELL, (Dublin.) *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Feb. 6 | To Sundries, | 3 | 476 | 44 | 1843. Mh.31 | By Bal.Leg.B. | 4 | 476 | 44 |

JOHN PATTERSON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Feb. 8 | To R.&S.Sal. | 4 | 130 | | 1843. Mh.20 | By Cash, . | 9 | 130 | |

H. HOVEY & CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Feb. 8 | To R.&S.Sal. | 4 | 130 | | 1843. Mh.20 | By Cash, . | 9 | 130 | |

BENNOCH, FOGG & SHANNON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Feb. 8 | To Bills Pay., | 4 | 500 | | 1843. Mh.31 | By Bal.Leg.B. | 4 | 500 | |

*Dr.* MDSE. CO. B. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Feb. 8 | To Bills Pay., | 4 | 6024 | | Fe. 15 | By Sundries, | 4 | 3750 | |
| Mh. 18 | " Sundries, | | 6938 | | Mh. 4 | " Mdse., . | 6 | 1410 | |
| | | | | | " 8 | " Sundries, | 6 | 2535 | |
| | | | | | " 10 | " Dane & D. | 7 | 1200 | |
| | | | | | " 20 | " Cash, . . | 8 | 4067 | |
| | | | 12962 | | | | | 12962 | |

BROWN & CO.'S SALES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Fe. 15 | To Sundries, | 4 | 2728 | 50 | Fe. 15 | By Cash, . | 4 | 2728 | 50 |

LAND IN ESSEX CO., VT.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Fe. 20 | ToShipDonJ. | 5 | 6000 | | Mh. 31 | By Bal. Leg. B. | 5 | 6000 | |

JONES'S SALES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Fe. 20 | To Sundries, | 5 | 2313 | 25 | Fe. 20 | By Cash, . | 5 | 2313 | 25 |

*Dr.* HARROD & DARLING'S SALES. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Fe. 28 | To Sundries, | 5 | 1211 | 04 | 1843. Fe. 28 | By Cash, . | 5 | 1211 | 04 |

SETH BEMIS & SON.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | To Bal. Leg. B. | 5 | 1146 | 60 | 1843. Fe. 28 | By Mdse., . | 5 | 1146 | 60 |

BENJAMIN WOOD. (Private Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Fe. 28 | To Cash, . | 6 | 300 | | 1843. Mh.31 | By Stock Acc. | 1 | 401 | 50 |
| Mh.31 | " " . | 10 | 100 | | | | | | |
| " " | " Interest, | 10 | 1 | 50 | | | | | |
| | | | 401 | 50 | | | | 401 | 50 |

C. FROTHINGHAM. (Private Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Jan.31 | To Cash, . | 3 | 200 | | 1843. Mh.31 | By Stock Acc. | 1 | 503 | |
| Fe. 28 | " " . | 6 | 200 | | | | | | |
| Mh.31 | " " . | 10 | 100 | | | | | | |
| " " | " Interest, | 10 | 3 | | | | | | |
| | | | 503 | | | | | 503 | |

*Dr.* RICHARD BLAKE. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.31 | To Cash, . | 3 | 35 | | Mh.31 | By Charges, | 9 | 105 | |
| Fe. 28 | " " . | 6 | 35 | | | | | | |
| Mh.31 | " " . | 10 | 35 | | | | | | |
| | | | 105 | | | | | 105 | |

CHARLES SINCLAIR.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.31 | To Cash, . | 10 | 1981 | 90 | Mh. 1 | By Mdse., . | 6 | 1981 | 90 |

HALL BROTHERS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.20 | To Cash, . | 9 | 5759 | 57 | Mh. 1 | By Mdse., . | 6 | 5759 | 57 |
| " 31 | " Bal.Leg.B. | 5 | 6619 | 99 | " 18 | " H.B. Sales, | 7 | 6619 | 99 |

HARTWELL, LAWRENCE & CO., (New Orleans.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Mh.10 | To Shipt.N.O. | 7 | 8200 | | Mh.25 | By Const.to B. | 10 | 4844 | 16 |
| " 31 | " Cash, . | 10 | 312 | 25 | " 31 | " Bal.Leg.B. | 5 | 3668 | 09 |
| | | | 8512 | 25 | | | | 8512 | 25 |

*Dr.* MUNROE'S SALES. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.14 | To Sundries, | 7 | 1565 | 60 | 1843. Mh.14 | By Cash, . | 7 | 1565 | 60 |

HALL BROTHERS' SALES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.18 | To Sundries, | 7 | 6822 | 65 | 1843. Mh.18 | By Cash, . | 7 | 6822 | 65 |

JOHN McCALL.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.18 | To R.&S.Sal. | 7 | 62 | 50 | 1843. Mh.20 | By Cash, . | 9 | 62 | 50 |

SAMUEL BARTON & Co.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.18 | To R.&S.Sal. | 7 | 120 | | 1843. Mh.20 | By Cash, . | 9 | 120 | |

16

*Dr.* ROGERS & SONS' SALES. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.18 | To Sundries, . | 8 | 1140 | | 1843. Feb. 8 | By Sundries, . | 4 | 480 | |
| | | | | | Mh.18 | " " . | 7 | 660 | |
| | | | 1140 | | | | | 1140 | |

WILLIAM ROGERS & SONS, (Baltimore.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Cash, . . | 8 | 1088 | 69 | 1843. Mh.18 | By R. & Sons, | 8 | 1088 | 69 |

ORLANDO TOMPKINS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Mdse., . | 8 | 600 | 80 | 1843. Mh.31 | By Bal. Leg.B. | 5 | 600 | 80 |

TIFFANY, FITE & CO., (Baltimore.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Mdse., . | 8 | 1319 | 50 | 1843. Mh.20 | By Cash, . . | 8 | 1000 | |
| | | | | | " 31 | " Bal. Leg.B. | 5 | 319 | 50 |
| | | | 1319 | 50 | | | | 1319 | 50 |

MARY FRENCH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | To Bal. Leg.B. | 6 | 23400 | | 1843. Mh.31 | By Sundries, . | 9 | 23400 | |

*Dr.* WILLIAM LORING. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Cash, . | 8 | 6416 | 49 | 1843. Mh.20 | By Mdse. Co. B | 8 | 6416 | 49 |

J. D. JONES.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Cash, . | 9 | 2042 | 72 | 1843. Fe. 20 | By Jones's Sal. | 5 | 2042 | 72 |

J. W. BROWN & CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Cash, . | 9 | 2627 | 01 | 1843. Fe. 15 | By Bro. & Co. | 4 | 2627 | 01 |

LAND AT JAMAICA PLAIN.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | To M. French, | 9 | 2400 | | 1843. Mh.31 | By Bal. Leg. B. | 6 | 2400 | |

CONSIGNMENT TO BOURDEAUX.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | To Sundries, | 10 | 12385 | 53 | 1843. Mh.31 | By Bal. Leg. B. | 6 | 12385 | 53 |

*Dr.* REAL ESTATE, 174 WASHINGTON ST. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | ToM.French, | 9 | 8000 | | 1843. Mh.31 | By Bal.Leg.B. | 6 | 8000 | |

REAL ESTATE, WASHINGTON SQUARE, N. Y.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | ToM.French, | 9 | 13000 | | 1843. Mh.31 | By Bal.Leg.B. | 6 | 13000 | |

HARROD & DARLING, (New Orleans.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.31 | ToBal.Leg.B. | 6 | 1101 | 49 | 1843. Fe. 28 | By H.&D's S. | 5 | 1101 | 49 |

EDWARDS & STODDARD.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.20 | To Cash, . | 9 | 300 | 96 | 1843. Fe. 28 | By Mdse., . | 5 | 300 | 96 |

CASH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Mh.13 | ToBal. br.fr.f. | 4 | 49421 | 32 | 1843. Mh.18 | By Hall Bro., | 7 | 32 | 10 |
| " 18 | " Hall Bro., | 7 | 6822 | 65 | " " | " R. & Sons, | 8 | 22 | 81 |
| " " | " R.& Sons, | 7 | 227 | 50 | " 20 | " W. Loring, | 8 | 6416 | 49 |
| " 20 | " Mdse., . | 8 | 9656 | 50 | " " | " Sundries, | 9 | 12039 | 45 |
| " " | " Sundries, | 8 | 5067 | 00 | " 31 | " Const.to B. | 10 | 3866 | 37 |
| " " | " " | 9 | 442 | 50 | " " | " Sundries, | 10 | 8294 | 15 |
| " 25 | " " | 10 | 7081 | 84 | " " | " " | 10 | 702 | 50 |
| | | | | | " " | " Bal.Leg.B. | 1 | 47345 | 44 |
| | | | 78719 | 31 | | | | 78719 | 31 |

## Trial Balance, for Jan., 1843.

| | | Drs. | | Crs. | |
|---|---|---|---|---|---|
| 1 | B. Wood, Stock Acct., | | | 27900 | |
| 1 | H. Lincoln, " " | | | 44800 | |
| 1 | C. Frothingham, " | | | 47300 | |
| 2 | Charges, | 120 | 50 | | |
| 3 | Bills Receivable, | 9900 | 35 | | |
| 3 | Bills Payable, | | | 21322 | 48 |
| 4 | Cash, | 43075 | 90 | | |
| 4 | Mdse., | 10625 | 79 | | |
| 5 | Real Estate, Pemberton Square, | 14100 | | | |
| 5 | Real Estate, India Wharf, | 16000 | | | |
| 5 | Ship Don Juan, | 16000 | | | |
| 5 | Boston and Providence R. R., | 4750 | | | |
| 5 | Edward Bates, | | | 500 | |
| 6 | George H. Blanchard, | 3131 | 84 | | |
| 6 | Samuel R. Blake, | 400 | | | |
| 6 | Humphrey, Webb & Co., | | | 822 | 20 |
| 6 | S. S. Pierce, | 100 | | | |
| 7 | Thomas H. Perkins, Jr., | | | 3000 | |
| 7 | B. Burgess & Sons, | | | 10200 | |
| 7 | Great Falls Manf. Co. | 2450 | | | |
| 7 | Abram French, | | | 500 | |
| 8 | Dane & Dana, | | | 2300 | |
| 8 | Boston Bank, | 8400 | | | |
| 8 | A. Anderson, | 6786 | | | |
| 8 | Shipment to New Orleans, | 7614 | 48 | | |
| 9 | Silas Pierce & Co., | | | 2225 | 56 |
| 9 | William Burrage, | | | 220 | 50 |
| 9 | Consignment to London, | 12378 | 40 | | |
| 9 | Mdse. Co. A., | 2461 | 24 | | |
| 10 | C. W. Cartwright, | 2461 | 24 | | |
| 10 | B. Nason, | 50 | | | |
| 10 | J. Finlay, | 50 | | | |
| 13 | C. Frothingham, | 200 | | | |
| 14 | R. Blake, | 35 | | | |
| | | 161090 | 74 | 161090 | 74 |

## Trial Balance, for Feb., 1843.

| | | Drs. | | Crs. | |
|---|---|---|---|---|---|
| 2 | Profit and Loss, | 372 | | | |
| 2 | Charges, | 50 | 25 | | |
| 2 | Commission, | | | 595 | 39 |
| 3 | Bills Receivable, | 8340 | | | |
| 3 | Bills Payable, | 2376 | | | |
| 3 | Interest, | 610 | | | |
| 4 | Cash, | 10801 | 64 | | |
| 4 | Mdse., | 7 | 71 | | |
| 5 | Ship Don Juan, | | | 17000 | |
| 5 | Edward Bates, | 848 | 25 | | |
| 6 | Samuel R. Blake, | | | 400 | |
| 6 | S. S. Pierce, | 1875 | | | |
| 8 | Dane & Dana, | 4726 | 88 | | |
| 8 | Boston Bank, | | | 8400 | |
| 8 | Alexander Anderson, | | | 3000 | |
| 9 | Mdse. Co. A., | | | 2851 | 88 |
| 10 | B. Nason, | 100 | | | |
| 10 | J. Hotinguer, | | | 257 | 12 |
| 10 | J. Finlay, | 50 | | | |
| 11 | J. Patterson, | 130 | | | |
| 11 | J. O'Connell, | 476 | 44 | | |
| 11 | H. Hovey & Co., | 130 | | | |
| 11 | Bennoch, Fogg & Shannon, | 500 | | | |
| 12 | Mdse. Co. B., | 2274 | | | |
| 12 | Land in Essex Co., Vt., | 6000 | | | |
| 13 | Seth Bemis & Son, | | | 1146 | 60 |
| 13 | B. Wood, | 300 | | | |
| 13 | C. Frothingham, | 200 | | | |
| 14 | R. Blake, | 35 | | | |
| 16 | Rogers & Sons' Sales, | | | 480 | |
| 17 | J. D. Jones, | | | 2042 | 72 |
| 17 | J. W. Brown & Co., | | | 2627 | 01 |
| 18 | Harrod & Darling, | | | 1101 | 49 |
| 18 | Edwards & Stoddard, | | | 300 | 96 |
| | | 40203 | 17 | 40203 | 17 |

## Trial Balance, for March, 1843.

| | | Drs. | | Crs. | |
|---|---|---|---|---|---|
| 2 | Profit and Loss, | | | 521 | 07 |
| 2 | Charges, | 815 | | | |
| 2 | Commission, | | | 406 | 36 |
| 3 | Bills Payable, | 7100 | | | |
| 3 | Interest, | | | 23 | |
| 4 | Cash, | | | 6532 | 10 |
| 4 | Mdse., | | | 3948 | 08 |
| 5 | Edward Bates, | 250 | | | |
| 6 | George H. Blanchard, | | | 3131 | 84 |
| 6 | Humphrey, Webb & Co., | | | 1386 | 50 |
| 6 | S. S. Pierce, | | | 1975 | |
| 7 | Benj. Burgess & Sons, | 6000 | | | |
| 7 | Abram French, | | | 240 | 75 |
| 8 | Dane & Dana, | | | 1300 | |
| 8 | Shipment to New Orleans, | | | 8200 | |
| 9 | S. Pierce & Co., | 2327 | 76 | | |
| 9 | William Burrage, | 220 | 50 | | |
| 9 | Mdse. Co. A., | 390 | 64 | | |
| 10 | C. W. Cartwright, | | | 2589 | 82 |
| 10 | B. Nason, | | | 150 | |
| 10 | J. Finlay, | | | 100 | |
| 11 | J. Patterson, | | | 130 | |
| 11 | Hovey & Co., | | | 130 | |
| 12 | Mdse. Co. B., | | | 2274 | |
| 13 | B. Wood, | 100 | | | |
| 13 | C. Frothingham, | 100 | | | |
| 14 | R. Blake, | | | 70 | |
| 14 | Hall Brothers, | | | 6619 | 99 |
| 14 | Hartwell, Lawrence & Co., | 3668 | 09 | | |
| 16 | Rogers & Sons' Sales, | 480 | | | |
| 16 | O. Tompkins, | 600 | 80 | | |
| 16 | Tiffany, Fite & Co., | 319 | 50 | | |
| 16 | Mary French, | | | 23400 | |
| 17 | J. D. Jones, | 2042 | 72 | | |
| 17 | J. W. Brown & Co., | 2627 | 01 | | |
| 17 | Land at Jamaica Plain, | 2400 | | | |
| 17 | Consignment to Bourdeaux, | 12385 | 53 | | |
| 18 | Real Estate, 174 Washington Street, | 8000 | | | |
| 18 | " " Washington Square, N. Y., | 13000 | | | |
| 18 | Edwards & Stoddard, | 300 | 96 | | |
| | | 63128 | 51 | 63128 | 51 |

*Dr.* BALANCE SHEET. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. | | | | | 1843. | | | | |
| Jan.31 | To Cash, . . | 1 | 3469 | 25 | Jan.31 | By Bills Pay., | 4 | 285 | 00 |
| | " Mdse., . | 1 | 3000 | 01 | | " J. Gregory, | 7 | 6189 | 24 |
| | " Bills Rec., | 2 | 3652 | 41 | | " Saxton & P. | 7 | 98 | 63 |
| | " W. B. Grant | 2 | 500 | 00 | | " Stock, . . | 1 | 12631 | 14 |
| | " Paddock, . | 2 | 170 | 00 | | | | | |
| | " R. & Wil., | 3 | 30 | 00 | | | | | |
| | " W.P. & Co. | 3 | 200 | 00 | | | | | |
| | " C. H. & Co. | 3 | 329 | 60 | | | | | |
| | " F. & Purmot | 4 | 162 | 63 | | | | | |
| | " D.P. Morse, | 4 | 408 | 73 | | | | | |
| | " J. Shannon, | 5 | 2086 | 75 | | | | | |
| | " J. Blanch'd, | 6 | 273 | 00 | | | | | |
| | " J. Williams, | 6 | 1650 | 00 | | | | | |
| | " E. L. & Co. | 7 | 1944 | 00 | | | | | |
| | " Cotton, . | 7 | 1229 | 00 | | | | | |
| | " M. French, | 7 | 98 | 63 | | | | | |
| | | | 19204 | 01 | | | | 19204 | 01 |

PANY.

| Leger Folio. | TAKEN FROM LE[illegible]LN. [illegible]T.) March 31, 18[illegible] | [illegible]rs. | C. FROTHINGHAM. (Stock Account.) Drs. | Crs. | BALANCES. In our favor. Drs. | Against us Crs. |
|---|---|---|---|---|---|---|
| 1 | Benjamin Wood, (Stoc | | | | | |
| 1 | Henry Lincoln, " | 2 00 | | | | |
| 1 | Columbus Frothinghan | | | 47506 50 | | |
| 2 | Profit and Loss, | | | | | |
| 2 | Charges, | | | | | |
| 2 | Commission, | | | | | |
| 3 | Bills Receivable, | | | | 18240 35 | |
| | | | | | | 11846 48 |

*Dr.* BENJAMIN WOOD, (Stock Account.) *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 1 | 29005 | 72 |

HENRY LINCOLN, (Stock Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 1 | 47220 | 20 |

COLUMBUS FROTHINGHAM, (Stock Account.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 1 | 49352 | 25 |

BILLS RECEIVABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 3 | 18240 | 35 | | | | | |

BILLS PAYABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 3 | 11846 | 48 |

CASH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 18 | 47345 | 44 | | | | | |

*Dr.* MERCHANDISE. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 4 | 12000 | 00 | | | | | | | |

REAL ESTATE, PEMBERTON SQUARE.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 14100 | 00 | | | | | | | |

REAL ESTATE, INDIA WHARF.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 16000 | 00 | | | | | | | |

BOSTON & PROVIDENCE RAILROAD.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 4750 | 00 | | | | | | | |

EDWARD BATES.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 598 | 25 | | | | | | | |

HUMPHREY, WEBB & CO.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 6 | 2208 | 70 | | |

*Dr.* THOMAS H. PERKINS, JR. *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 3000 | 00 |

BENJ. BURGESS & SONS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 4200 | 00 |

GREAT FALLS MANF. CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 7 | 2450 | 00 | | | | | |

ABRAM FRENCH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 740 | 75 |

DANE & DANA.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 8 | 1126 | 88 | | | | | |

ALEXANDER ANDERSON, (Mobile.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 8 | 3786 | 00 | | | | | |

*Dr.* MERCHANDISE. *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 4 | 12000 | 00 | | | | | | |

REAL ESTATE, PEMBERTON SQUARE.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 14100 | 00 | | | | | | |

REAL ESTATE, INDIA WHARF.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 16000 | 00 | | | | | | |

BOSTON & PROVIDENCE RAILROAD.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 4750 | 00 | | | | | | |

EDWARD BATES.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 5 | 598 | 25 | | | | | | |

HUMPHREY, WEBB & CO.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 6 | 2208 | 70 | |

Dr. THOMAS H. PERKINS, JR. Cr.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 3000 | 00 |

BENJ. BURGESS & SONS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 4200 | 00 |

GREAT FALLS MANF. CO.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 7 | 2450 | 00 | | | | | |

ABRAM FRENCH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 7 | 740 | 75 |

DANE & DANA.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 8 | 1126 | 88 | | | | | |

ALEXANDER ANDERSON, (Mobile.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 8 | 3786 | 00 | | | | | |

4

*Dr.* SILAS PIERCE & CO. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 9 | 102 | 20 | | | | | | | |

CONSIGNMENT TO LONDON.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 9 | 12378 | 40 | | | | | | | |

C. W. CARTWRIGHT.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 10 | | 128 | 58 |

JAMES HOTINGUER, (Jamaica.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 10 | | 257 | 12 |

JAMES O'CONNELL, (Dublin.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 11 | 476 | 44 | | | | | | | |

BENNOCH, FOGG & SHANNON.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 11 | 500 | 00 | | | | | | | |

*Dr.* LAND IN ESSEX CO., VT. *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 12 | 6000 | 00 | | | | | | |

SETH BEMIS & SON.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 13 | 1146 | 60 |

HALL BROTHERS.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 14 | 6619 | 99 |

HARTWELL, LAWRENCE & CO., (New Orleans.)

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 14 | 3668 | 09 | | | | | | |

ORLANDO TOMPKINS.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 16 | 600 | 80 | | | | | | |

TIFFANY, FITE & CO., (Baltimore.)

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 16 | 319 | 50 | | | | | | |

*Dr.* MARY FRENCH *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 16 | 23400 | 00 |

LAND AT JAMAICA PLAIN.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 17 | 2400 | 00 | | | | | | | |

CONSIGNMENT TO BOURDEAUX.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 17 | 12385 | 53 | | | | | | | |

REAL ESTATE, 174 WASHINGTON STREET.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 18 | 8000 | 00 | | | | | | | |

REAL ESTATE, WASHINGTON SQUARE, N. Y.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Bal. Leg. A. | 18 | 13000 | 00 | | | | | | | |

HARROD & DARLING.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Bal. Leg. A. | 18 | 1101 | 49 |

BOSTON, *April* 1, 1843.

| | | | | | |
|---|---|---|---|---|---|
| | Inventory of the Assets and Liabilities from Balance Sheet of Lincoln, Frothingham & Co., March 31, 1843, as follows:— | | | | |
| √ | Cash in Boston Bank, . . . . . | 47345 | 44 | | |
| √ | Bills Received, as per B. B., . . . . . | 18240 | 35 | | |
| √ | Mdse. valued at . . . . . | 12000 | 00 | | |
| √ | Real Estate, Pemberton Square, . . . . | 14100 | 00 | | |
| √ | " " India Wharf, . . . . . | 16000 | 00 | | |
| √ | Boston & Providence R. R., . . . . . | 4750 | 00 | | |
| √ | Edward Bates, . . . . . | 598 | 25 | | |
| √ | Great Falls Manufacturing Co., . . . . | 2450 | 00 | | |
| √ | Dane & Dana, . . . . . | 1126 | 88 | | |
| √ | Alexander Anderson, Mobile, . . . . . | 3786 | 00 | | |
| √ | Silas Pierce & Co., . . . . . | 102 | 20 | | |
| √ | Consignment to London, . . . . . | 12378 | 40 | | |
| √ | James O'Connell, Dublin, . . . . . | 476 | 44 | | |
| √ | Bennoch, Fogg & Shannon, . . . . . | 500 | 00 | | |
| √ | Land in Essex county, Vt., . . . . . | 6000 | 00 | | |
| √ | Hartwell, Lawrence & Co., N. O., . . . | 3668 | 09 | | |
| √ | Orlando Tompkins, . . . . . | 600 | 80 | | |
| √ | Tiffany, Fite & Co., Baltimore, . . . . | 319 | 50 | | |
| √ | Land at Jamaica Plain, . . . . . | 2400 | 00 | | |
| √ | Consignment to Bourdeaux, . . . . . | 12385 | 53 | | |
| √ | Real Estate, 174 Washington Street, . . | 8000 | 00 | | |
| √ | " " Washington Square, N. Y., . | 13000 | 00 | 180227 | 88 |
| | Liabilities:— | | | | |
| √ | Bills Payable, as per B. B., . . . . . | 11846 | 48 | | |
| √ | Humphrey, Webb & Co., . . . . . | 2208 | 70 | | |
| √ | Thomas H. Perkins, . . . . . | 3000 | 00 | | |
| √ | Benj. Burgess & Sons, . . . . . | 4200 | 00 | | |
| √ | Abram French, . . . . . | 740 | 75 | | |
| √ | C. W. Cartwright, . . . . . | 128 | 58 | | |
| √ | James Hotinguer, Jamaica, . . . . . | 257 | 12 | | |
| √ | Seth Bemis & Son, . . . . . | 1146 | 60 | | |
| √ | Hall Brothers, . . . . . | 6619 | 99 | | |
| √ | Mary French, . . . . . | 23400 | 00 | | |
| √ | Harrod & Darling, New Orleans, . . . | 1101 | 49 | 54649 | 71 |
| | Net Capital, . . . . . | | | 125578 | 17 |

Boston, *April* 1, 1843.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Sundries . . . . . *To Stock.* | | | | |
| 1 | Cash, . . . . . | 47345 | 44 | | |
| 1 | Bills Receivable, . . . . . | 18240 | 35 | | |
| 1 | Mdse., . . . . . | 12000 | 00 | | |
| 1 | Real Estate, Pemberton Square, . . . . | 14100 | 00 | | |
| 1 | " " India Wharf, . . . . . | 16000 | 00 | | |
| 2 | Boston & Providence R. R., . . . . . | 4750 | 00 | | |
| 2 | Edward Bates, . . . . . | 598 | 25 | | |
| 2 | Great Falls Manufacturing Co., . . . . | 2450 | 00 | | |
| 2 | Dane & Dana, . . . . . | 1126 | 88 | | |
| 2 | Alexander Anderson, Mobile, . . . . . | 3786 | 00 | | |
| 2 | Silas Pierce & Co., . . . . . | 102 | 20 | | |
| 3 | Consignment to London, . . . . . | 12378 | 40 | | |
| 3 | James O'Connell, Dublin, . . . . . | 476 | 44 | | |
| 3 | Bennoch, Fogg & Shannon, . . . . . | 500 | 00 | | |
| 3 | Land in Essex county, Vt., . . . . . | 6000 | 00 | | |
| 3 | Hartwell, Lawrence & Co., N. O., . . . | 3668 | 09 | | |
| 3 | Orlando Tompkins, . . . . . | 600 | 80 | | |
| 4 | Tiffany, Fite & Co., Baltimore, . . . . | 319 | 50 | | |
| 4 | Land at Jamaica Plain, . . . . . | 2400 | 00 | | |
| 4 | Consignment to Bourdeaux, . . . . . | 12385 | 53 | | |
| 4 | Real Estate, 174 Washington Street, . . | 8000 | 00 | | |
| 4 | " " Washington Square, N. Y., . | 13000 | 00 | 180227 | 88 |
| 1 | Stock . . . . . *To Sundries.* | | | | |
| 4 | Bills Payable, as per B. B., | 11846 | 48 | | |
| 5 | Humphrey, Webb & Co., . | 2208 | 70 | | |
| 5 | Thomas H. Perkins, . . | 3000 | 00 | | |
| 5 | Benj. Burgess & Sons, . . | 4200 | 00 | | |
| 5 | Abram French, . . . . | 740 | 75 | | |
| 5 | C. W. Cartwright, . . . | 128 | 58 | | |
| 5 | James Hotinguer, Jamaica, | 257 | 12 | | |
| 6 | Seth Bemis & Son, . . . | 1146 | 60 | | |
| 6 | Hall Brothers, . . . . . | 6619 | 99 | | |
| 6 | Mary French, . . . . . | 23400 | 00 | | |
| 6 | Harrod & Darling, N. O., . | 1101 | 49 | 54649 | 71 |

Dr. STOCK. Cr.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Sundries, | 1 | 54649 | 71 | 1843. Apl. 1 | By Sundries, | 1 | 180227 | 88 |

CASH.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 47345 | 44 | | | | | |

MERCHANDISE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 12000 | 00 | | | | | |

BILLS RECEIVABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 18240 | 35 | | | | | |

REAL ESTATE, PEMBERTON SQUARE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 14100 | 00 | | | | | |

REAL ESTATE, INDIA WHARF.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 16000 | 00 | | | | | |

2

*Dr.* BOSTON & PROVIDENCE RAILROAD. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 4750 | 00 | | | | | | | |

EDWARD BATES.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 598 | 25 | | | | | | | |

GREAT FALLS MANF. CO.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 2450 | 00 | | | | | | | |

DANE & DANA.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 1126 | 88 | | | | | | | |

ALEXANDER ANDERSON, (Mobile.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 3786 | 00 | | | | | | | |

SILAS PIERCE & CO.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 102 | 20 | | | | | | | |

*Dr.* CONSIGNMENT TO LONDON. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 12378 | 40 | | | | | | | |

JAMES O'CONNELL, (Dublin.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 476 | 44 | | | | | | | |

BENNOCH, FOGG & SHANNON.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 500 | 00 | | | | | | | |

LAND IN ESSEX CO., VT.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 6000 | 00 | | | | | | | |

HARTWELL, LAWRENCE & CO., (New Orleans.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 3668 | 09 | | | | | | | |

ORLANDO TOMPKINS.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 3 | 600 | 80 | | | | | | | |

Dr. TIFFANY, FITE & CO., (Baltimore.) Cr.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 319 | 50 | | | | | | | |

LAND AT JAMAICA PLAIN.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 2400 | 00 | | | | | | | |

CONSIGNMENT TO BOURDEAUX.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 12385 | 53 | | | | | | | |

REAL ESTATE, 174 WASHINGTON STREET.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 8000 | 00 | | | | | | | |

REAL ESTATE, WASHINGTON SQUARE, N. Y.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 13000 | 00 | | | | | | | |

BILLS PAYABLE.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Stock, . | 1 | 11846 | 48 | | |

*Dr.* HUMPHREY, WEBB & CO. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 2208 | 70 |

THOMAS H. PERKINS, JR.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 3000 | 00 |

BENJ. BURGESS & SONS.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 4200 | 00 |

ABRAM FRENCH.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 740 | 75 |

C. W. CARTWRIGHT.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 128 | 58 |

JAMES HOTINGUER, (Jamaica.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 257 | 12 |

*Dr.* TIFFANY, FITE & CO., (Baltimore.) *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 319 | 50 | | | | | | | |

LAND AT JAMAICA PLAIN.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 2400 | 00 | | | | | | | |

CONSIGNMENT TO BOURDEAUX.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 12385 | 53 | | | | | | | |

REAL ESTATE, 174 WASHINGTON STREET.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 8000 | 00 | | | | | | | |

REAL ESTATE, WASHINGTON SQUARE, N. Y.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Stock, . | 1 | 13000 | 00 | | | | | | | |

BILLS PAYABLE.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Stock, . | 1 | 11846 | 48 | | |

*Dr.* HUMPHREY, WEBB & CO. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 2208 | 70 |

THOMAS H. PERKINS, JR.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 3000 | 00 |

BENJ. BURGESS & SONS.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 4200 | 00 |

ABRAM FRENCH.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 740 | 75 |

C. W. CARTWRIGHT.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 128 | 58 |

JAMES HOTINGUER, (Jamaica.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 257 | 12 |

6

*Dr.* SETH BEMIS & SON. *Cr.*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 1146 | 60 |

HALL BROTHERS.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 6619 | 99 |

MARY FRENCH.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 23400 | 00 |

HARROD & DARLING, (New Orleans.)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1843. Apl. 1 | By Stock, . | 1 | 1101 | 49 |

## STOCK.

| Dr. | | | | | | | | | | | Cr. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1843. Apl. 1 | To Sundries, | 1 | 125578 | 17 | | | | | | | |

## PROFIT & LOSS.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |

## INTEREST.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |

## HENRY LINCOLN.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Stock, . | 1 | 47220 | 20 | | |

## COLUMBUS FROTHINGHAM.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Stock, . | 1 | 49352 | 25 | | |

## BENJAMIN WOOD.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1843. Apl. 1 | By Stock, . | 1 | 29005 | 72 | | |

## Bills Receivable.

| Date. | | | When entered. | | | No | By whom drawn. | In whose Favor. | Endorsers. |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | June | 15 | 1843. Jan. | 2 | | 1 | Levi Briggs, . | Benj. Wood. | S.S.Pierce. |
| " | " | 20 | " | " | | 2 | Chas.Titcomb | " " | |
| " | " | 22 | " | " | | 3 | M. Lord. | " " | |
| " | " | 25 | " | " | | 4 | F. R. Lincoln. | " " | |
| " | July | 16 | " | " | | 5 | Saml. Leeds. | " " | |
| " | " | 18 | " | " | | 6 | Gil. Brownell. | " " | |
| " | " | 19 | " | " | | 7 | S.S.Blanchard | " " | |
| " | " | 28 | " | " | | 8 | T. Bryant. | " " | |
| " | Aug. | 7 | " | " | | 9 | J. V. Browne. | " " | |
| " | " | 9 | " | " | | 10 | Wm. Brown. | " " | |
| " | Sept. | 13 | " | " | | 11 | Wm. Tyler. | " " | |
| " | Oct. | 30 | " | " | | 12 | John Redman. | " " | |
| 1843. | Jan. | 3 | " | 3 | | 13 | Geo.Hill & Co. | Linc'n,F.&Co | |
| " | " | " | " | " | | 14 | Saml. Leeds. | " " | |
| " | Feb. | 8 | Feb. | 8 | | 15 | G. Greenough. | " " | |
| " | " | 20 | " | 20 | | 16 | D.Lane & Son. | " " | |
| " | " | 28 | " | 28 | | 17 | H. Mansfield. | " " | |

## Bills Receivable.

| Time. | When due. | | | | | | | | | | | | Dolls. | Cts | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jan. | Feb. | Mar. | Apr. | May. | June. | July. | Aug. | Sept. | Oct. | Nov. | Dec. | | | |
| 8 mo. | | 15/18 | | | | | | | | | | | 2500 | 00 | Pd.Fe.18,'43 |
| 8 " | | 20/23 | | | | | | | | | | | 700 | 00 | " " 23, " |
| 8 " | | 22/25 | | | | | | | | | | | 200 | 00 | " " 25, " |
| 8 " | | 25/28 | | | | | | | | | | | 5000 | 00 | " " 28, " |
| 6 " | 16/19 | | | | | | | | | | | | 600 | 00 | " Jan.19, " |
| 6 " | 18/21 | | | | | | | | | | | | 500 | 00 | " " 21, " |
| 6 " | 19/22 | | | | | | | | | | | | 100 | 00 | " " " , " |
| 6 " | 28/31 | | | | | | | | | | | | 1000 | 00 | " " 31, " |
| 8 " | | | | 7/10 | | | | | | | | | 200 | 00 | |
| 8 " | | | | 9/12 | | | | | | | | | 1200 | 00 | |
| 8 " | | | | | 13/16 | | | | | | | | 1000 | 00 | |
| 8 " | | | | | | 30 | 3 | | | | | | 5000 | 00 | |
| 8 " | | | | | | | | | 3/6 | | | | 2177 | 85 | |
| 90 days. | | | | 3/6 | | | | | | | | | 322 | 50 | |
| Bot.bond. | | | | | | | | | | | | | 2140 | 00 | |
| 90 days. | | | | | 20/23 | | | | | | | | 6000 | 00 | |
| 90 " | | | | | 28/31 | | | | | | | | 200 | 00 | |

## Bills Payable.

| Date. | | | When entered. | | | No | By whom drawn. | In whose Favor. | Endorsers. |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1843. | | | | | | |
| 1842. | June | 7 | Jan. | | 2 | 1 | Benj. Wood, | Hall Brothers. | |
| " | July | 16 | " | | " | 2 | " " | W.Ap'ton&Co | |
| " | Aug. | 9 | " | | " | 3 | " " | David Snow. | |
| " | Sept. | 5 | " | | " | 4 | " " , | P. C. Brooks. | |
| " | Oct. | 19 | " | | " | 5 | HenryLincoln. | G. Hill & Co. | |
| " | Nov. | 1 | " | | " | 6 | " " | J. Taber & Co. | |
| " | " | 4 | " | | " | 7 | " " | D.Lane& Son. | |
| " | " | 9 | " | | " | 8 | " " | Uph'm,A.&Co | |
| " | " | 30 | " | | " | 9 | " " | Abel Abbott. | |
| 1843. | Jan. | 25 | " | | 25 | 10 | Lin'ln,F.& Co. | John Tyler. | C.W. Cart. |
| " | Feb. | 8 | Feb. | | 8 | 11 | " " | Wm. Loring. | |
| " | " | " | " | | " | 12 | B., F. & S. | H. H. Fenton. | |

## BILLS PAYABLE.

| Time. | When due. | | | | | | | | | | | | Dolls. | Cts | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jan. | Feb. | Mar. | Apr. | May. | June. | July. | Aug. | Sept. | Oct. | Nov. | Dec. | | | |
| 8 mo. | | 7/30 | | | | | | | | | | | 2000 | 00 | Pd.Fe.10,'43. |
| 6 " | 16/19 | | | | | | | | | | | | 5000 | 00 | " Jan.19, " |
| 6 " | | 9/11 | | | | | | | | | | | 5000 | 00 | " Feb.11, " |
| 6 " | | | 8/8 | | | | | | | | | | 5000 | 00 | " Mh. 8, " |
| 4 " | | 19/22 | | | | | | | | | | | 1300 | 00 | " Feb.22, " |
| 4 " | | | 1/4 | | | | | | | | | | 600 | 00 | " Mh. 4, " |
| 6 " | | | | | 4/6 | | | | | | | | 600 | 00 | " Feb.20, " |
| 6 " | | | | | 9/12 | | | | | | | | 1500 | 00 | " Mh. 8, " |
| 6 " | | | | | 30 | 2 | | | | | | | 400 | 00 | |
| 90 days. | | | | 25/28 | | | | | | | | | 4922 | 48 | |
| 90 " | | | | | 8/11 | | | | | | | | 6024 | 00 | |
| 60 " | | | | 11/14 | | | | | | | | | 500 | 00 | |

1

BOSTON, *Jan.* 5, 1843.

| | | | |
|---|---|---|---|
| Entered in Journal, p. 2. | LINCOLN, FROTHINGHAM & Co.<br>Bot. of HUMPHREY, WEBB & Co.<br>10 dozen, 285 lbs. Calf Skins, . . @ 75, 213 75<br>100 sides, 1694 " Sole Leather,<br>@ 22 cts. ½ Insp., 1.00, 373 68<br>65 " 799 " Sole Leather, . @ 23, 183 77<br>10 rolls, 560 " Splits, . . . . " 25, 140 00<br>3 " 30 doz. White Linings, " 3.50, 105 00<br>50 sides, 1050 ft. Grain Leather, . " 12, 126 00<br>At 90 days' credit. | 1142 | 20 |
| | " | | |
| Journal, p. 2. | Bot. of HUMPHREY, WEBB & Co.<br>For Cash,<br>104 sides, 1131 ft. African Kip Leather, @ 10, 113 10<br>50 " 1250 " Wax " " " 15, 187 50<br>50 " 1205 " Russet " " " 14, 168 70<br>100 " 1108 " Sole Leather, ½ Insp.<br>$10, . . . . . " 23, 264 84 | 734 | 14 |
| | " | | |
| Journal, p. 2. | Bot. of SILAS PIERCE & Co.<br>At 60 days' credit,<br>6 hhds. Porto Rico Sugar, 7636 lbs. @ 6, 458 16<br>12 bags Java Coffee, . . 1440 " " 12, 172 80<br>10 bbls. Sperm Oil, . . 320 gs. " 80, 256 00<br>25 casks Raisins, . . . . . " 4.00, 100 00<br>10 chests Y. H. Tea, . 900 lbs. " 60, 540 00<br>10 " Souchong " . 932 " " 40, 372 80<br>90 firkins Lard, . . . . 3620 " " 9, 325 80 | 2225 | 56 |
| | " | | |
| Journal, p. 2. | Bot. of WM. BURRAGE,<br>On account,<br>3 cases, 36 pr. men's thick pegged Boots,<br>B. W.'s, . . @ 1.75, 63 00<br>5 " 60 " " grain Boots, F. P.<br>& Co., . . " 1.50, 90 00<br>1 " 50 " " kill-wets Boots,<br>S. L.'s, . . " 75, 37 50<br>1 " 100 " " Slippers, R. R.,<br>O. P.'s, . . " 30, 30 00 | 220 | 50 |
| | | 4322 | 40 |

BOSTON, *Feb.* 28, 1843.

Journal, p. 5.

Bot. of EDWARDS & STODDARD,

At 90 days' credit,

| | | | | |
|---|---|---|---|---|
| 1 box Cav. Tobacco, | 175—30=145 lbs. | @ 20, | 29 00 | |
| 1 bbl. powdered Sugar, | 240—40=200 " | " 13, | 26 00 | |
| 2 half-chests Young Hyson Tea, | 56+54=110—30=80 " | " 60, | 48 00 | |
| 5 casks Pearlashes,— | | | | |
| | 444— 53 | | | |
| | 572— 67 | | | |
| | 505— 61 | | | |
| | 494— 58 | | | |
| | 494— 54 | | | |
| | 2509—293=2216 " | " 6, | 132 96 | |
| 1 " Potash, | 550—50=500 " | " 5, | 25 00 | |
| 500 ft. Chelmsford Window Glass, | 12 by 10, " | @8, | 40 00 | 300 96 |

Journal, p. 5.

Bot. of JAMES FERGUSON,

For Cash,

| | | | | |
|---|---|---|---|---|
| 12 bbls. N. O. Sugar, | 2642 lbs. | @ 7, | 184 94 | |
| 6 boxes B. H. " | 2430 " | " 7, | 170 10 | |
| 200 bags Shot, | 5000 " | " 6, | 300 00 | |
| 6 bbls. Cloves, | 702 " | " 26, | 182 52 | |
| 20 casks Pearlashes, | 8844 " | " 5, | 442 20 | |
| 1000 ft. Chelmsford Window Glass, | | @ 8.00, | 80 00 | 1359 76 |

Journal, p. 5.

Bot. of SETH BEMIS & SON,

At 4 months,

| | | | | | | |
|---|---|---|---|---|---|---|
| 50 bbls. Logwood, | 7500 lbs. | 1000 net | 6500 | @1½, | 97 50 | |
| 50 " Campeachy, | 7000 " | 1000 " | 6000 | " 2, | 120 00 | |
| 50 " Redwood, | 7220 " | 1220 " | 6000 | " 2, | 120 00 | |
| 50 " Camwood, | 7130 " | 1130 " | 6000 | " 3, | 180 00 | |
| 50 " Hyper Nic., | 6950 " | 1000 " | 5950 | " 3, | 178 50 | |
| 40 " Peachwood, | 5800 " | 700 " | 5100 | " 3, | 153 00 | |
| 20 " Hatchwood, | 2900 " | 390 " | 2510 | " 3, | 75 30 | |
| 20 " Fustic, | 2860 " | 360 " | 2500 | " 3, | 75 00 | |
| 20 " Nic. Wood, | 2840 " | 390 " | 2450 | " 3, | 73 50 | |
| 20 " Nicaragua, | 2820 " | 360 " | 2460 | " 3, | 73 80 | 1146 60 |

3

BOSTON, *March* 1, 1845.

| | | | |
|---|---|---|---|
| Journal, p. 6. | Bot. of HUMPHREY, WEBB & Co.<br>On account,<br>Merchandise per Invoice, . . . . . | 1066 | 50 |
| | " | | |
| Journal, p. 6. | Bot. of CHARLES SINCLAIR,<br>On 6 mo.<br>Merchandise per Invoice, . . . . . | 1981 | 90 |
| | " | | |
| Journal, p. 6. | Bot. of HALL BROTHERS,<br>At 8 months,<br>Merchandise per Invoice, . . . . . | 5759 | 57 |
| | 20 | | |
| Journal, p. 8. | Bot. of ABRAM FRENCH,<br>On 4 mo.<br>Merchandise per Invoice, . . . . . | 240 | 75 |
| | *Some merchants do not copy the invoices rendered, as on pages* 1 *and* 2, *but only file them, and enter as above.* | | |

BOSTON, *Jan.* 12, 1843.

Invoice of 30 bales Cotton, recd. from Messrs. Harrod & Darling, New Orleans, to be sold on their acct. and risk.

30 bales Cotton, marked G. H.

| | | | | |
|---|---|---|---|---|
| 442 | 441 | | | |
| 449 | 440 | | | |
| 441 | 441 | | | |
| 447 | 442 | | | |
| 444 | 441 | | | |
| 442 | 444 | | | |
| 444 | 448 | | | |
| 446 | 446 | | | |
| 448 | 450 | | | |
| 450 | 450 | | | |
| 452 | 452 | | | |
| 454 | 454 | | | |
| 456 | 456 | | | |
| 458 | 458 | | | |
| 460 | 460 | 13456 lbs. @ 10 | 1345 | 60 |

"

Invoice of sundry Goods recd. from J. W. Brown & Co., New York, to be sold on their acct. and risk.

| | | | | |
|---|---|---|---|---|
| 2 pieces blue Cloth, . . . | $27\frac{3}{4}$ yds. @3.25, | 90 | 19 | |
| 20 tufted Rugs, (1) . . . . . | " 6.00, | 120 | 00 | |
| 45 doz. blk. cotton Hose, . . . . . | " 2.00, | 90 | 00 | |
| 3 ps. col'd Mous. de Laine, 150 yds. | " 50, | 75 | 00 | |
| 100 doz. ladies' col'd kid Gloves, No. 49, | " 6.50, | 650 | 00 | |
| 100 " " " " " " 51, | " 6.75, | 675 | 00 | |
| 50 " " " " " " 52, | " 6.50, | 325 | 00 | |
| 2 bales Delaware Ticking, $569\frac{1}{2} + 558\frac{1}{4} = 1127\frac{3}{4}$ yds. | " 10, | 112 | 77 | |
| 2 " Delaware Ticking, $560 + 570 = 1130$ " | " 9, | 101 | 70 | |
| 4 cases 30 in. silk Umbrellas, No. 48, | " 3.00, | 144 | 00 | |
| 4 " " " " " " 48, | " 3.25, | 156 | 00 | |
| 4 " " " " " " 48, | " 3.00, | 144 | 00 | 2683 66 |

BOSTON, *Feb.*, 1843.

| | | |
|---|---|---|
| Invoice of 344 bbls. Flour, received via New York, per schr. Reside, to be sold by Lincoln, Frothingham & Co., for acct. and risk of S. D. Jones, Orleans Mills.<br>150 bbls. J. D. Jones's brand.<br>50 " C. & D. "<br>20 " " " " "<br>124 " D. J. "<br>344<br>*Boston, Feb.* 1, 1843. | | |
| " | | |
| *Boston, Feb.* 8, 1843.<br>Recd. per brig Atalantis, Smith, master, from Messrs. Harrod & Darling, New Orleans, 30 bales Cotton, marked R., to be sold on their acct. and risk, as follows: —<br>442 441 442 444 452 452<br>449 440 444 446 454 454<br>441 441 446 448 456 456<br>447 442 448 450 458 458<br>444 441 450 450 460 460<br>2223 + 2205 + 2230 + 2238 + 2280 + 2280 = 13456 lbs. @ 9½ | 1278 | 32 |
| " | | |
| Invoice of 1077 boxes Oranges, received of W. Munroe, Esq., of this city, to be sold on his acct., marked S. S.<br>*Boston, Feb.* 26, 1843. | | |
| " | | |
| Invoice of Sundries, received from Hall Brothers, to be sold on their acct. by Lincoln, Frothingham & Co.<br>*Boston, Feb.* 27, 1843.<br>2 cases Prints, (E. B.) 1990½ yds. @ 6, 119 43<br>7 " " (E.) 10325¾ " " 10, 1032 57<br>3 " blue " (C. B.) 4507¼ " " 14½, 653 56<br>1 " " " (F.) 1514 " " 10, 151 40<br>36 " Shirtings, (C. M.) 24377 " " 7, 1706 39<br>1 " Diapers, " " 50 ps., @ 1.50, 75 00<br>7 " Prints, (X.) 10057 yds. " 12, 1206 84<br>1 " Bro. Cloths, (S.) 108 " " 2.50, 270 00<br>20 " Drillings, (O.C.D.) 11131 " " 9, 1001 79<br>1 " Silesias, (P. C.) 1219 " " 11, 134 09 | 6351 | 07 |
| " | | |
| Invoice of 95 bbls. Mackerel, recd. from Wm. Rogers & Son, to be sold on their acct. and risk, by Lincoln, Frothingham & Co. *Feb.* 8, 1843. | | |

BOSTON, *Jan.* 5, 1843.

| | | | |
|---|---|---|---|
| Invoice of sundry Mdse. shipped, per the Goddard, Potter, master, to Alexander Anderson, Mobile. | | | |
| 1000 bbls. Flour, marked S. S. . @ 6.75, | 6750 00 | | |
| Charges, per C. B., . . . . . | 36 00 | 6786 | |
| " | | | |
| Invoice of Mdse. shipped, per the Damascus, Bliss, master, to Hartwell, Lawrence & Co., New Orleans, to be sold on our acct. *Jan.* 5, 1843. | | | |
| 500 bbls. fine Flour, C. & R. brand, @ 6.00, | 3000 00 | | |
| 500 " Apples, . . . . . " 3.50, | 1750 00 | | |
| 500 " dried " . . . . . " 5.00, | 2500 00 | | |
| 14½ " " Peaches, . . . . "12.00, | 174 00 | | |
| | 7424 00 | | |
| Charges: — Cartage and Labor, . . . . | 42 00 | | |
| Insurance, . . . . . | 148 48 | 7614 | 48 |
| 13 | | | |
| Invoice of Mdse. shipped to Alexander Brown & Sons, London, to be sold on our acct. *Jan.* 13, 1843. | | | |
| 300 bales Cotton, marked C. R. C., and weighing 123600 lbs. . . . . @ 10, | 12360 00 | | |
| Trucking and Labor, . . . . . | 18 40 | 12378 | 40 |
| Invoice of sundry Mdse. shipped, per the Don Juan, Pearson, master, per Order, for acct. and risk of James Hotinguer, Jamaica. | | | |
| 2500 bbls. super. Flour, . . . . . | 16275 00 | | |
| Charges: — | | | |
| Inspection and Lining, . . . . . | 35 00 | | |
| Truckage and Labor, . . . . . | 26 00 | | |
| Our Commissions, 2½ %, . . . . . | 406 88 | 16742 | 88 |
| *Boston, Feb.* 6, 1843. | | | |

1

**Boston, *Jan.* 5, 1843.**

| | | | | |
|---|---|---|---|---|
| Journal, p. 2. | Sold William Anderson, for Cash, | | | |
| | 10 dozen, 285 lbs. Calf Skins, @ 78, | 222 30 | | |
| | 100 sides, 1694 " Sole Leather, . " 25, | 423 50 | | |
| | 65 " 799 " " " . " 25, | 199 75 | | |
| | 10 rolls, 560 " Split " . . . " 30, | 168 00 | | |
| | 3 " 30 doz. White Linings, . " 4.00, | 120 00 | | |
| | 50 sides, 1050 ft. Grain Leather, . " 15, | 157 50 | 1291 | 05 |
| | " | | | |
| Journal, p. 2. | Sold Hunt & Brooks, for Cash, | | | |
| | 104 sides, 1131 ft. African Kip Leather, @ 12, | 135 72 | | |
| | 50 " 1250 " Wax " " " 20, | 250 00 | | |
| | 50 " 1205 " Russet " " 25, | 301 25 | | |
| | 100 " 1108 " Sole " " 30, | 332 40 | 1019 | 37 |
| | " | | | |
| Journal, p. 2. | Sold Geo. H. Blanchard, on acct. | | | |
| | 6 hhds. Porto Rico Sugar, 7636 lbs. @ $6\frac{1}{2}$, | 496 34 | | |
| | 12 bags Java Coffee, . . 1440 " " 13, | 187 20 | | |
| | 10 bbls. Sperm Oil, . . 320 gs. " 85, | 272 00 | | |
| | 25 casks Raisins, . . . . . " 4.50, | 112 50 | | |
| | 10 chests Y. H. Tea, . 900 lbs. " 70, | 630 00 | | |
| | 10 " Souchong " . 932 " " 45, | 419 40 | | |
| | 90 firkins Lard, . . . . 3620 " " 12, | 434 40 | 2551 | 84 |
| | " | | | |
| Journal, p. 2. | Sold Geo. Hill & Co. | | | |
| | 2 cases Prints, . . . . 1990 yds. @ 7, | 139 30 | | |
| | 7 " " . . . . 10325 " " 11, | 1135 75 | | |
| | 3 " blue " . . . . 4507 " " 16, | 721 12 | | |
| | 1 " " " . . . . 1514 " " 12, | 181 68 | 2177 | 85 |
| | Recd. in payment their Note at 8 months. | | | |
| | " | | | |
| Journal, p. 2. | Sold Saml. Leeds, | | | |
| | 3 cases, 36 pr. men's thick peg Boots, @ 2.50, | 90 00 | | |
| | 5 " 60 " " grain " " 2.00, | 120 00 | | |
| | 1 " 50 " " Kill-wets, . . " 1.25, | 62 50 | | |
| | 1 " 100 " " Slippers, . . " 50, | 50 00 | 322 | 50 |
| | Recd. in payment his Note, 90 days. | | 7362 | 61 |

BOSTON, *Feb.* 28, 1843.

Journal, p. 5.

Sold HENRY MANSFIELD,

1 box Cav. Tobacco, 175—30=145 lbs. @ 25, 36 25
1 bbl. powdered Sugar, 240—40=200 " " 15, 30 00
2 half-chests Y. H. Tea,
56+54=110—tare, 30=80 " " 65, 52 00
5 casks Pearlashes,

| | |
|---|---|
| 444 | 53, Tare. |
| 572 | 67 |
| 505 | 61 |
| 494 | 58 |
| 494 | 54 |
| 2509 | 293=2216 " " 7, 155 12 |

1 " Potash, . . 550—50=500 " " 6, 30 00
500 ft. Chelmsford Window Glass, 12 by 10, " $9, 45 00 — 348 37

Recd. in payment his Note, at 90 days, 200 00
" " " Cash for balance, 148 37 — 348 37

" 

Journal, p. 5.

Sold EDWARD BATES, on acct.,

| | | | | | | |
|---|---|---|---|---|---|---|
| 50 bbls. | Logwood, | 7500 lbs. | 1000 . 6500 | @ 2, | 130 00 | |
| 50 " | Campeachy, | 7000 " | 1000 . 6000 | " 2½, | 150 00 | |
| 50 " | Redwood, | 7220 " | 1220 . 6000 | " 2½, | 150 00 | |
| 50 " | Camwood, | 7130 " | 1130 . 6000 | " 3½, | 210 00 | |
| 50 " | Hyper Nic., | 6950 " | 1000 . 5950 | " 3½, | 208 25 | 848 25 |

" 

Journal, p. 5.

Sold SAML. S. PIERCE, as follows, for Cash:—

| | | | | | |
|---|---|---|---|---|---|
| 12 bbls. N. O. Sugar, | . . | 2642 lbs. | @ 7½, | 198 15 | |
| 6 boxes B. H. " | . . . | 2430 " | " 8, | 194 40 | |
| 200 bags Shot, 25 ea. | . . | 5000 " | " 7, | 350 00 | |
| 6 bbls. Cloves, | . . . . | 702 " | " 30, | 210 60 | |
| 20 casks Pearlashes, | . . | 8864 " | " 6, | 531 84 | |
| 1000 ft. Chelmsford Window Glass, | | | @ 9.00, | 90 00 | 1574 99 |

BOSTON, *March* 20, 1843.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Journal, p. 8. | Sold HERMAN COOPER, for Cash, | | | | | | | | |
| | 36 bales | Sheetings, | . . | 24377 yds. | @ | 8, | 1950 | 16 | |
| | 1 " | Diapers, | . . . | 50 ps. | " | 2.00, | 100 | 00 | |
| | 7 cases | Prints, | . . . | 10505 yds. | " | 14, | 1470 | 70 | |
| | 1 bale | Brown Clo., | . . | 1200 " | " | 3.16, | 3792 | 00 | |
| | 20 " | Drillings, | . . | 11131 " | " | 10, | 1113 | 10 | |
| | 1 case | Prints, | . . . . | 1300 " | " | 13, | 169 | 00 | |
| | 18 bales | Sheetings, | . . | 12188 " | " | 8, | 975 | 04 | 9570 |
| | " | | | | | | | | |
| Journal, p. 8. | Sold ORLANDO TOMPKINS, 4 months, | | | | | | | | |
| | 40 bbls. | Peachwood, | 5800 . 700 . 5100 lbs. | | @ | 4, | 204 | 00 | |
| | 20 " | Hatchwood, | 2900 . 390 . 2510 " | | " | 4, | 100 | 40 | |
| | 20 " | Fustic, | 2860 . 360 . 2500 " | | " | 4, | 100 | 00 | |
| | 20 " | Nic. Wood, | 2840 . 390 . 2450 " | | " | 4, | 98 | 00 | |
| | 20 " | Nicaragua, | 2820 . 360 . 2460 " | | " | 4, | 98 | 40 | 600 80 |
| | " | | | | | | | | |
| Journal, p. 8. | Sold TIFFANY, FITE & Co., Baltimore, | | | | | | | | |
| | 3 cases, | 150 prs. | men's russet Brogans, | | @ | 87, | 130 | 50 | |
| | 5 " | 250 " | " black " | | " | 1.00, | 250 | 00 | |
| | 6 " | 72 " | " kip Boots, | | " | 2.00, | 144 | 00 | |
| | 3 " | 36 " | " calf " | | " | 2.50, | 90 | 00 | |
| | 2 " | 24 " | " " " sewed, | | " | 5.00, | 120 | 00 | |
| | 1 " | 60 " | " " Brogans, | | " | 2.00, | 120 | 00 | |
| | 1 " | 60 " | " " peg'd. " | | " | 1.50, | 90 | 00 | |
| | 1 " | 100 " | women's " " | | " | 1.13, | 113 | 00 | |
| | 1 " | 100 " | " " " " | | " | 1.00, | 100 | 00 | |
| | 1 " | 60 " | ladies' kid Slippers, | | " | 1.00, | 60 | 00 | |
| | 1 " | 60 " | " " Buskins, | | " | 1.00, | 60 | 00 | |
| | 1 " | 140 " | child's col'd. Boots, | | " | 00, | 42 | 00 | 1319 50 |
| | Recd. Cash on the above, $1000. | | | | | | | | |
| | " | | | | | | | | |
| Journal, p. 8. | Sold PLUMMER & COOPER, for Cash, | | | | | | | | |
| | 12 pieces | col'd. Lawns, | . . . | 80 yds. | @ | 30, | 24 | 00 | |
| | 50 dozen | spool Cotton, | . . . . . | | " | 65, | 32 | 50 | |
| | 50 " | " " | . . . . . | | " | 60, | 30 | 00 | 86 50 |

BOSTON, *Feb.*, 1843.

Sales of Mdse. received per brig Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.

| 1843. | *Purchasers.* | *Mackerel.* | | | |
|---|---|---|---|---|---|
| Feb. 8 | Saml. R. Blake, | No. 2, 10 bbls. @ 10, | 30 days, | 100 | |
| | " " " | " " 10 " " 12, | 15 " | 120 | |
| | John Patterson, | " " 10 " " 13, | 30 " | 130 | |
| | H. Hovey & Co., | " " 10 " " 13, | 4 mos. | 130 | |
| | | | | 480 | |

Sales by Whitwell, Seaver & Co., for acct. of Messrs. J. W. Brown & Co., New York.

For Cash.

| | | | | | |
|---|---|---|---|---|---|
| Feb. 15 | 2 pieces blue Cloth, | 27¾ yds. @3.50, | 97 13 | | |
| | 20 tufted Rugs, | . . . . . " 6.00, | 120 00 | | |
| | 45 doz. blk. cotton Hose, | . . " 1.75, | 78 75 | | |
| | 3 ps. col'd. Mous. de Laine, | . . . . | 75 00 | | |
| | 100 doz. ladies' col'd kid Gloves, | No. 49, " 6.75, | 675 00 | | |
| | 100 " " " " " " | 51, " 7.00, | 700 00 | | |
| | 50 " " " " " " | 52, " 6.50, | 325 00 | | |
| | 2 bales Delaware Ticking, | 569¼ + 558¼ = 1127½ yds. " 9½, | 107 12 | | |
| | 2 " Delaware Ticking, | 560 + 570 = 1130 " " 9, | 101 70 | | |
| | 4 cases 30 in. silk Umbrellas, | " 3.25, | 156 00 | | |
| | 4 " " " " " | " 3.10, | 148 80 | | |
| | 4 " " " " " | " 3.00, | 144 00 | 2728 | 50 |

Journal, p. 4.

*Charges.*

| | | | |
|---|---|---|---|
| Cash, Advertising, &c., | . . . . . | 5 00 | |
| " Postage, | . . . . . | 1 50 | |
| " Trucking and Labor, | . . | 2 25 | |
| " State Duty, 1%, | . . . . . | 27 29 | 36 04 |
| Commission, | . . . . . | | 65 45 | 101 | 49 |
| Net amt. due to Cr. of J. W. Brown & Co., | . . | | | 2627 | 01 |

E. & O. E.

*Boston, Feb.* 15, 1843.

LINCOLN, FROTHINGHAM & CO.

BOSTON, *Feb.*, 1843.

Journal, p. 5.

Sales of 344 bbls. Flour, by Lincoln, Frothingham & Co., for acct. of J. D. Jones, Orleans Mills, New York, received via New York, per schooner Reeside.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1843. | Cash. | | | | | | |
| Feb. 20 | A. Plummer, Jr., | 150 bbls. | J.D.J. brand, | $6¾, | 1012 50 | | |
| | Charles Miller, | 50 " | C.&D. " | 6⅝, | 331 25 | | |
| | Peter Towne, | 20 " | " " | 6⅝, | 132 50 | | |
| | Jacob Vanvackenburgh, | 124 " | D. J. " | 6¾, | 837 00 | 2313 | 25 |
| | | 344 | | | | | |

*Charges.*

| | | | | |
|---|---|---|---|---|
| Cash. | | | | |
| Canal freight on 350 bbls., . . . | 84 11 | | | |
| Freight from Albany to New York, 1/, | 43 75 | | | |
| | 127 86 | | | |
| 6 bbls. short, | 36 00 | 91 86 | | |
| Inspection, . . . . . | | 3 44 | | |
| Cooperage, . . . . . | | 5 26 | | |
| Cartage to Maiden Lane, . . . . . | | 15 31 | | |
| Commission paid in New York, 2 cts. ℔ bbl., | | 6 88 | | |
| Exchange on Draft, 122.75, ℔ charges, ¼%, | | 31 | | |
| Freight from New York to Boston, . . . | | 68 80 | | |
| Boston Wharfage, 2 cts. per bbl., . . . | | 6 88 | | |
| Insurance on $2236, @ ⅝%, . . . . . | | 13 97 | | |
| Commission on $2313 25/100, @ 2½%, . . | | 57 82 | 270 | 53 |
| Net proceeds, to Cr. of J. D. Jones, . . . . . | | | 2042 | 72 |

E. & O. E.

*Boston, Feb.* 20, 1843.

LINCOLN, FROTHINGHAM & Co.

*A copy of the above (account sales) should be sent to J. D. Jones, Orleans Mills, N. Y.*

BOSTON, *Feb.*, 1843.

| | | | | |
|---|---|---|---|---|
| | Sales of 30 bales Cotton, for acct. of Harrod & Darling, New Orleans. | | | |
| 1843. | By Cash. | | | |
| Feb. 28 | 30 bales, weighing as per invoice rendered, 13456 lbs. @ 9, . . . . . | | 1211 | 04 |
| | *Charges.* | | | |
| | Cash paid Freight and Cartage, . . . | 49 00 | | |
| | Commission on 1211.04, 5%, . . . . | 60 55 | 109 | 55 |
| | Balance due Harrod & Darling, . . . . . | | 1101 | 49 |
| | Sales of 1077 boxes Oranges, for acct. of William Munroe, Boston. | | | |
| 1843. | | | | |
| Mar. 14 | By Cash, 600 boxes, @ 1.70, . . . . | 1020 00 | | |
| | " " 477 " sundry persons, . | 545 60 | 1565 | 60 |
| | *Charges.* | | | |
| | Charges, Truckage, and Labor, . . . . | 7 50 | | |
| | Commission 5%, . . . . . | 78 28 | 85 | 78 |
| | Cash paid William Munroe in full, . . . . | | 1479 | 82 |
| | Sales of sundries by Coolidge & Haskell, for acct. of Hall Brothers. | | | |
| 1843. | | | | |
| Mar. 18 | By Cash, as per sales rendered, . . . . . | | 6822 | 65 |
| | *Charges.* | | | |
| | Cash paid for Freight, Insurance, &c., . | 32 10 | | |
| | Commission on the above, . . . . . | 170 56 | 202 | 66 |
| | Balance due Hall Brothers, . . . . . | | 6619 | 99 |

BOSTON, *March*, 1843.

Account Sales of Mdse. received per brig R. Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.

| 1843. | *Purchasers.* | *Mackerel.* | | | |
|---|---|---|---|---|---|
| Mar. 18 | Edward Bates, | No. 2, 20 bbls. @ 12½, | 4 mos. | 250 | |
| " " | John McCall, | " 5 " " 12½, | 15 days, | 62 | 50 |
| " " | Saml. Barton & Co., | " 10 " " 12, | " | 120 | |
| " " | Cash, | " 10 " " 11½, | " | 115 | |
| " " | " | " 5 " " 11½, | " | 57 | 50 |
| " " | " | " 5 " " 11, | " | 55 | |
| | | | | 660 | |
| | Amount of Sales, posted Feb. 8, 1843, | | | 480 | |
| | | | | 1140 | |

*Charges.*

| | | | | | |
|---|---|---|---|---|---|
| Journal, p. 7 and 8. | Cash paid Freight, as per Bill Lading, | 11 25 | | | |
| | " " Porterage to Store, | 3 86 | | | |
| | " " Cooperage, | 1 00 | | | |
| | " " Storage, | 4 20 | | | |
| | " " Labor, &c., | 1 25 | | | |
| | " " Advertising, | 1 25 | 22 81 | | |
| | Commission on $1140, 2½%, | | 28 50 | 51 | 31 |
| | Net amt. due to Cr. of Wm. Rogers & Sons, | | | 1088 | 69 |

E. & O. E.

LINCOLN, FROTHINGHAM & Co.

**Dr.** { **Messrs. Hall Brothers, New York, in Account Current and Interest Account, to Dec. 30, 1842, with Lincoln, Frothingham & Co.** } **Cr.**

| | | Amount. | | Mo | Ds. | Interest. | |
|---|---|---|---|---|---|---|---|
| 1842. | | | | | | | |
| July 1 | To Cash pd. your Notes in favor S. Williams, due this day, 250 | | | | | | |
| | Geo. Francis, " " " 185 | | | | | | |
| | G. Brownell, . . . 320 | 755 | 00 | 5 | 29 | 22 | 52 |
| " 8 | " Cash pd. your Draft on us at sight, in favor G. Hill & Co., | 3000 | 00 | 5 | 22 | 86 | 00 |
| " 28 | " Goods sent, per Order, to W. Loring, Valparaiso, per Inv., | 5700 | 00 | 5 | 02 | 144 | 40 |
| Aug. 10 | " Cash pd. your Draft in favor R. Lincoln & Co., . . . | 700 | 00 | 4 | 20 | 16 | 33 |
| Sept. 4 | " Goods, as per Invoice, sent E. Hayden, Portland, per your Order, . . . . . | 832 | 00 | 3 | 26 | 16 | 09 |
| Oct. 13 | " our Acceptance of yr. Draft at sight, favor A. Rice, . | 410 | 00 | 2 | 17 | 5 | 26 |
| Nov. 1 | " our Acceptance of yr. Draft on us at 30 days, . . . | 900 | 00 | | 29 | 4 | 35 |
| Dec. 30 | " paid yr. Draft, favor J. Page, | 1960 | 00 | | | | |
| | " Bal. of Interest to Dec. 30, | 137 | 86 | | | | |
| | | 14394 | 86 | | | 294 | 95 |
| Dec. 30 | " Balance due this day, . . | 1264 | 86 | | | | |

| | | Amount. | | Mo | Ds. | Interest. | |
|---|---|---|---|---|---|---|---|
| 1842. | | | | | | | |
| July 13 | By Mdse., as per Invoice-Book, due Oct. 1, | 2140 | 00 | 2 | 29 | 31 | 75 |
| Aug. 19 | " " shipped per Order, to Wm. Anderson, Liverpool, per Invoice, due Nov. 6, . . . . . | 1300 | 00 | 1 | 24 | 11 | 70 |
| " 27 | " our Draft, at sight, in favor Bates, Turner & Co., . | 3690 | 00 | 4 | 3 | 75 | 64 |
| Oct. 25 | " Goods, per Invoice, due Nov. 20, . . . . . | 3000 | 00 | 1 | 10 | 20 | 00 |
| Nov. 24 | " our Draft, at sight, favor T. Austin, . . . . . | 3000 | 00 | 1 | 6 | 18 | 00 |
| Dec. 30 | " Balance carried forward, | 1264 | 86 | Bal | ance | 137 | 86 |
| | | 14394 | 86 | | | 294 | 95 |

## BILL OF LADING-BOOK.

SHIPPED, in good order and condition, by LINCOLN, FROTHINGHAM & Co., on board the good brig called the Persia, whereof L. R. JONES is master for the present voyage, now lying in the Port of *Boston*, and bound for *London;* To say

Marked
C. R. C.
A. BROWN & SONS,
London.

*Three hundred bales Cotton*

being marked and numbered as in the margin, and are to be delivered, in like good order and condition, at the aforesaid Port of London, (the danger of the Seas only excepted,) unto ALEXANDER BROWN & SONS, or to Assigns, he or they paying Freight for the said Goods, with Primage and Average accustomed.

*In witness whereof*, the master of the said vessel hath affirmed to three Bills of Lading, all of this tenor and date; one of which being accomplished, the others to stand void.

Dated at BOSTON, this 13th day of *January*, 1843.

S. R. JONES.

## CHECK-BOOK.—BOSTON BANK.

### 1843.

| 1843. | | Drs. | | Crs. | | BOSTON BANK. |
|---|---|---|---|---|---|---|
| Jan. 2 | Deposited | 45000 | 00 | 36 | 00 | No. 1. 36 *dols.* BOSTON, *Jan.* 2, 1843. Pay to S. D. FALLS, or Bearer, thirty-six dollars. LINCOLN, FROTHINGHAM & Co. *To the Cashier.* |
| " 3 | " | 1291 | 05 | | | |
| " " | " | 1019 | 37 | | | |
| " 19 | " | 600 | 00 | | | |
| " 21 | " | 600 | 00 | | | |
| " 31 | " | 1000 | 00 | 190 | 48 | No. 2. F. H. WHITE. *Jan.* 5, 1843. |
| | | | | 734 | 14 | No. 3. HUMPHREY, WEBB & Co. *Jan.* 9, 1843. |
| | | | | 55 | 00 | No. 4. SAMUEL JONES. *Jan.* 10, 1843. |
| | | | | 18 | 40 | No. 5. AUGUSTUS FROST. *Jan.* 13, 1843. |
| | | | | 5000 | 00 | No. 6. BILLS PAYABLE, No. 2. *Jan.* 19, 1843. |
| Deposits, this month, . . | | 49510 | 42 | 400 | 50 | No. 7. B. NASON. *Jan.* 31, 1843. |
| Sums drawn, | | 6434 | 52 | 6434 | 52 | |
| Balance in Bank, | | 43075 | 90 | | | |
| | | 49510 | 42 | | | |

# CASH-BOOK, DAY-BOOK, AND JOURNAL,

## COMBINED.

*Dr.* BOSTON, *January* 2, 1843. *Cr.*

| Profit & Loss | Cash. | Mdse. | Sundries | Leger Folio. | | Sundries. | Mdse. | Cash. | Profit & Loss |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | SUNDRIES . *Dr. to Stock.* For the following assets: — | 12000 00 | | | |
| | 5000 00 | | | | Cash in N. England Bank. | | | | |
| | | 3000 00 | | | Mdse. on hand. | | | | |
| | | | 1500 00 | | Bills Rec'ble, per Bill-Book. | | | | |
| | | | 1500 00 | | H. S. Lincoln owes on acct. | | | | |
| | | | 500 00 | | Wm. B. Grant " " | | | | |
| | | | 170 00 | | T. W. Paddock " " | | | | |
| | | | 130 00 | | Rice & Wilkinson, " | | | | |
| | | | 200 00 | | White, Prince, & Co. " | | | | |
| | | | | | —— " —— | | | | |
| | | | 647 60 | | CALVIN HAGAR. Sales Book . . . *To Mdse.* | | 647 60 | | |
| | | | | | —— 3 —— | | | | |
| | 89 60 | | | | CASH. Sales Book . . . *To Mdse.* | | 89 60 | | |
| | | | | | —— " —— | | | | |
| | | | 162 63 | | FRENCH & PUNOT, Enfield, N. H. Sales Book . . . *To Mdse.* | | 162 63 | | |
| | | | | | —— 4 —— | | | | |
| | | 447 59 | | | MDSE. Invoice Book *To H. S. Lincoln.* | 447 59 | | | |
| | | | | | —— " —— | | | | |
| | | 318 00 | | | MDSE. Invoice Book . . *To Cash.* | | | 318 00 | |
| | | | | | —— 5 —— | | | | |
| | | 165 00 | | | MDSE. Inv. Book . *To Bills Payable.* | 165 00 | | | |
| | | | | | —— " —— | | | | |
| | | | 408 73 | | D. P. MORSE. Sales Book . . . *To Mdse.* | | 408 73 | | |
| | | | | | —— 6 —— | | | | |
| | 145 28 | | | | CASH. Sales Book . . . *To Mdse.* | | 145 28 | | |
| | | | | | —— " —— | | | | |
| | | | 500 00 | | BILLS RECEIVABLE. Bill Book . *To Bills Payable.* | 500 00 | | | |
| | 5234 88 | 3930 59 | 5718 96 | | Several Amounts forward. | 13112 59 | 1453 84 | 318 00 | |

## CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

*Dr.* BOSTON, *January* 9, 1843. *Cr.*

| Profit & Loss | Cash. | Mdse. | Sundries. | | Sundries. | Mdse. | Cash. | Profit & Loss |
|---|---|---|---|---|---|---|---|---|
| | 5234 88 | 3930 59 | 5718 96 | Amounts brought forward. | 13112 59 | 1453 84 | 318 00 | |
| | | | | SUNDRIES . *To Bills Rec.* | 500 00 | | | |
| | 495 00 | | | Cash recd. of N. E. Bank. | | | | |
| 5 | | | | Interest for discount. | | | | |
| | | | | —— " —— | | | | |
| | | | 1052 41 | BILLS RECEIVABLE. *To H. S. Lincoln.* | 1052 41 | | | |
| | | | | Recd. an Acceptance at 60 days, to bal. acct. | | | | |
| | | | | —— 10 —— | | | | |
| | | | 1200 00 | TYLER, JACKS, & Co. *To Bills Receivable.* | 1200 00 | | | |
| | | | | Sent A. Tufts's Note for collection. | | | | |
| | | | | —— " —— | | | | |
| | | | 2060 50 | JAS. SHANNON, Charleston. *To Sundries.* | | | | |
| | | | | *Mdse.* . . . | | 2000 00 | | |
| | | | | Waste Book . *Charges* . . | | | | 60 50 |
| | | | | —— 12 —— | | | | |
| | | | 26 25 | JAS. SHANNON, Charleston. *To Cash.* | | | 26 25 | |
| | | | | Paid Charges on shipment to Charleston. | | | | |
| | | | | —— 16 —— | | | | |
| | | | | SUNDRIES . . *To Mdse.* | | 700 00 | | |
| | | | 300 00 | Bills Receivable. | | | | |
| | 400 00 | | | Cash. . . . . Sales Book. | | | | |
| | | | | —— " —— | | | | |
| | 100 00 | | | CASH. *To Rice & Wilkinson.* | 100 00 | | | |
| | | | | Recd. on acct. | | | | |
| | | | | —— 17 —— | | | | |
| | | 3250 00 | | MDSE. | | | | |
| | | | | Invoice Book . . *To Cash.* | | | 3250 00 | |
| | | | | —— " —— | | | | |
| | | | 3968 00 | CONST. TO N. ORLEANS. *To Sundries.* | | | | |
| | | | | *Mdse.* . . . | | 3250 00 | | |
| | | | | Waste Book . *Cash* . . . | | | 18 00 | |
| 5 00 | 6229 88 | 7180 59 | 13626 12 | Several Amounts forward. | 15965 00 | 7403 84 | 3612 25 | 60 50 |

Leger Folio.

*Dr.* BOSTON, *January* 17, 1843. *Cr.*

| Profit & Loss | Cash. | Mdse. | Sundries. | Leger Folio. | | Sundries. | Mdse. | Cash. | Profit & Loss |
|---|---|---|---|---|---|---|---|---|---|
| 5 00 | 6229 88 | 7180 59 | 13626 12 | | Amounts brought forward. | 15965 00 | 7403 84 | 3612 25 | 60 50 |
| | | | 273 00 | | JAMES BLANCHARD. Sales Book . . *To Mdse.* | | 273 00 | | |
| | | | | | " | | | | |
| | | | 182 00 | | CALVIN HAGAR & CO. Sales Book. . . *To Mdse.* | | 182 00 | | |
| | | | | | " | | | | |
| | 500 00 | | | | CASH. *To Calvin Hagar.* Recd. on acct. | 500 00 | | | |
| | | | | | 18 | | | | |
| | | 3480 00 | | | MDSE. *To Cons. to N. Orl.* Recd. an acct. of Sales. See Waste. | 3480 00 | | | |
| | | | | | " | | | | |
| | | | 772 00 | | JAS. GREGORY'S SALES. *To Sundries.* | | | | |
| | | | | | Cash paid for Freight . . . | | | 652 00 | |
| | | | | | Bills payable for Duties . . | 120 00 | | | |
| | | | | | 23 | | | | |
| | | | 1650 00 | | JAMES WILLIAMS. *To J. Gregory's Sales.* Commission Sales Book. | 1650 00 | | | |
| | | | | | " | | | | |
| | 2015 00 | | | | CASH. *To J. Gregory's Sales.* Commission Sales Book. | 2015 00 | | | |
| | | | | | 25 | | | | |
| | | | 1944 00 | | E. LINCOLN & Co., Phila. *To Joel Tait & Co., Liverpool.* For Goods bot. for acct. of E. Lincoln. | 1944 00 | | | |
| | | | | | " | | | | |
| | | | 1944 00 | | JOEL TAIT & Co. *To Cash.* Paid Draft at sight in favor of A. French. | | | 1944 00 | |
| 5 00 | 8744 88 | 10660 59 | 20391 12 | | Several Amounts forward. | 25674 00 | 7858 84 | 6208 25 | 60 50 |

## CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

*Dr.* BOSTON, *January* 27, 1843. *Cr.*

| Profit & Loss | | Cash. | | Mdse. | | Sundries. | | | | Sundries. | | Mdse. | | Cash. | | Profit & Loss. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 00 | 8744 | 88 | 10660 | 59 | 20391 | 12 | Amounts brought forward. | | 25674 | 00 | 7858 | 84 | 6208 | 25 | 60 | 50 |
| | | | | | | | | SUNDRIES *To Gregory's Sales.* | | 3662 | 62 | | | | | | |
| | | | | | | 2000 | 00 | Bills Receivable. Note at 30 days. | | | | | | | | | |
| | | | | | | 500 | 00 | " Payable, my Note, due March 6, 1843. | | | | | | | | | |
| | | 1162 | 62 | | | | | Cash for balance. | | | | | | | | | |
| | | | | | | | | 28 | | | | | | | | | |
| | | | | 972 | 00 | | | MDSE. . . *To Sundries. Mdse.* | | | | 900 | 00 | | | | |
| | | | | | | | | Waste Book . *Cash.* | | | | | | 72 | 00 | | |
| | | | | | | | | 30 | | | | | | | | | |
| | | | | | | 1200 | 00 | COTTON. W. B. . *To Tyler, Jacks & Co.* | | 1200 | 00 | | | | | | |
| | | | | | | | | " | | | | | | | | | |
| | | | | | | 29 | 00 | COTTON. *To Cash.* Paid Freight and Cartage. | | | | | | 29 | 00 | | |
| | | | | | | | | " | | | | | | | | | |
| | | | | | | 6555 | 62 | GREG.'S SALES *To Sundries.* 5 % on 732762. Commission. James Gregory. For net proceeds. | | 6189 | 24 | | | | | 366 | 38 |
| | | | | | | | | 31 | | | | | | | | | |
| | | | | | | 98 | 63 | MOSES FRENCH. *To Saxton, Pierce & Co.* For Order payable in Mdse. | | 98 | 63 | | | | | | |
| | | | | | | | | " | | | | | | | | | |
| 78 | 30 | | | | | | | SUNDRIES . . *To Cash.* Charges this month. | | | | | | 129 | 00 | | |
| | | | | | | 50 | 70 | Private expense " | | | | | | | | | |
| 83 | 30 | 9907 | 50 | 11632 | 59 | 30825 | 07 | . . . . Sundries . . . . | | 36824 | 49 | 8758 | 84 | 6438 | 25 | 426 | 88 |
| | | | | | | 11639 | 59 | . . . . Mdse. . . . . | | 8758 | 84 | | | | | | |
| | | | | | | 9907 | 50 | . . . . Cash . . . . | | 6438 | 25 | | | | | | |
| | | | | | | 83 | 30 | . . Profit and Loss . . | | 426 | 88 | | | | | | |
| | | | | | | 52448 | 46 | . . . . Proof . . . . | | 52448 | 46 | | | | | | |

Leger Folio.

## FORM OF AN INWARD FOREIGN MANIFEST.

REPORT AND MANIFEST of the Cargo laden on board of the ship Sultana, whereof Alexander Judson is master, which Cargo was taken on board at Liverpool; burden 700 tons, built at Salem, in the State of Massachusetts, and owned by Thomas H. Perkins, merchant, at Boston, as per Register, granted at Boston, the thirtieth day of March, 1843, and bound for Boston.

| Marks. | Numbers inclusive. | Packages and Contents. | By whom shipped. | To whom consigned. | Place of Consignee's Residence. | Port of Destination. |
|---|---|---|---|---|---|---|
| A. S. | 264, 266, 273. | 12 cases Prints, | Alex. Brown & Co. | Upham, Appleton & Co. | Boston. | Boston. |
| A. L. | 555, 563, 581. | 14 " Prints, | E. S. Anderson. | H. Poor & Co. | do. | do. |
| R. | 612, 613. | 9 " Broadcloths. | R. Hall. | Whitwell, Seaver & Co. | do. | do. |

| Passengers, and Packages belonging to them, respectively. | Number of Days' Passage. | Vessel and Cabin Stores. |
|---|---|---|
| William Rice, . . . . . 2 boxes Mdse., marked R. | 32 days. | |
| S. Sturgis, . . . . . 1 " " " S. S. | | |
| F. White, . . . . . 1 case " " G. | | |
| G. Osgood, . . . . . 2 " " " O. R. | | |
| D. Odiorne, . . . . . 1 " " " P. | | |
| W. Brewster, . . . . . 4 " " " W. B. | | |
| 90 Steerage Passengers. | | |

ALEXANDER JUDSON, *Captain.*

BOSTON, *July* 2, 1843.

☞ *Importers of Dry Goods will be required to specify, in the column of Contents, the material of which their Goods are made, whether Wool, Cotton, Worsted, Silk, &c.; or, when of any two or more, to specify that which is of chief value.*

# INWARD FOREIGN ENTRY.

**ENTRY OF MERCHANDISE, imported by in the Master, from**

| Marks | Nos. inclusive. | No. of Packages. | Kind of Package. | CONTENTS. | Articles free of duty. | Subject to pr.ct. ad valorem. | Subject to pr.ct. ad valorem. | Subject to pr.ct. ad valorem. | Subject to pr.ct. ad valorem. | Subject to pr.ct. ad valorem. | Subject to pr.ct. ad valorem. | Subject to Specific duty. | Subject to Specific duty. | Subject to Specific duty. | White Cot'ns paying duty on sq. yards. | Col'd Cottons paying duty on sq. yards. | Insurance | Total amt. per invoice. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | VALUE. | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | Discounts, . . . . . | | | | | | | | | | | | | | |
| | | | | Charges and Commissions, Shipping Expenses, . . | | | | | | | | | | | | | | |
| | | | | Total, . . . . . | | | | | | | | | | | | | | |

RECAPITULATION.

| | | | |
|---|---|---|---|
| Bales. | Trusses. | Hampers. | Barrels. |
| Cases. | Packs. | Puncheons. | Kegs. |
| Boxes. | Chests. | Pipes. | Quintals. |
| Trunks. | Crates. | Casks. | Frails. |
| Bundles. | Hhds. | Bags. | Anvils. |

☞ THE CHARGES UNDER EACH RATE OF DUTY AD VALOREM, AND ON *EACH ARTICLE PAYING A SPECIFIC RATE OF DUTY*, MUST BE APPORTIONED BY THE PERSON MAKING THE ENTRY, OR IT WILL BE RETURNED FOR CORRECTION.

*N. B.*—BE PARTICULAR TO RECAPITULATE THE NUMBER OF PACKAGES, AND WRITE IN FULL THE NAME OF THE CURRENCY. ALSO, SPECIFY THE *WEIGHT OF ALL ARTICLES* HERETOFORE PAYING SPECIFIC DUTIES.

## DISTRICT OF BOSTON AND CHARLESTOWN.—PORT OF BOSTON.

### OWNER'S OATH,

*In cases where Goods, Wares, and Merchandise have been actually purchased.*

I, do solemnly and truly swear, that the Entry now delivered by me to the Collector of Boston & Charlestown, contains a just and true account of all the goods, wares, and merchandise, imported by or consigned to in the whereof is Master, from that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear, that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this District. *So help me God.*

Sworn, this day of 184 , before *Collector.*

### CONSIGNEE, IMPORTER, OR AGENT'S OATH.

I, do solemnly and truly swear, that the invoice and bill of lading now presented by me to the Collector of Boston & Charlestown, are the true and only invoice and bill of lading by received, of all the goods, wares, and merchandise, imported in the whereof is Master, from for account of any person whomsoever for whom I am authorised to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the Collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this District. And I do further solemnly and truly swear that, to the best of my knowledge and belief, the owner of goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the *actual cost, fair market value, at the time and place when and where procured*, of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. *So help me God.*

Sworn, this day of 184 , before *Collector.*

## FORMS OF BILLS.

BOSTON, *Jan.* 2, 1843.

Mr. CALVIN HAGAR

Bot. of LINCOLN, FROTHINGHAM & Co.

| | | | |
|---|---|---|---|
| 2 hhds. Porto Rico Sugar, . . | 2140 lbs. @ 6, | 128 40 | |
| 25 bags Laguila Coffee, . . . | 3082 " " 10, | 308 20 | |
| 3 " Java " . . . | 361 " " 12, | 43 32 | |
| 1 " Pepper, . . . . . | 96 " " 8, | 7 68 | |
| 10 M. Spanish Cigars, . . . . . | @ 16.00, | 160 00 | 647 60 |

Charged in acct.

---

Mr. THOMAS W. PADDOCK

Bot. of LINCOLN. FROTHINGHAM & Co.

| | | | |
|---|---|---|---|
| 1 chest Y. H. Tea, . . . . . | 88 lbs. @ 60, | 52 80 | |
| 1 " Souchong " . . . . . | 92 " " 40, | 36 80 | 89 60 |

Recd. payment,

LINCOLN, FROTHINGHAM & Co.

BOSTON, *Jan.* 3, 1843.

---

Messrs. H. POOR & Co.

1843. To LINCOLN, FROTHINGHAM & Co., *Dr.*

| | | | |
|---|---|---|---|
| Jan. 2. | To Mdse., as per Bill rendered, . . | 100 00 | |
| Feb. 15. | " " " " " " . . . | 1875 00 | |
| Mar. 20. | " " " " " " . . . | 1975 00 | 3950 00 |

Paid, *March* 25, 1843.

LINCOLN, FROTHINGHAM & Co.

---

Mr. LEWIS RICE,
American House, }

1843. To DANE & DANA, *Dr.*

| | | | |
|---|---|---|---|
| Jan. 10. | To Mdse., as per Bill rendered, . . . | 78 73 | |
| " 20. | " " " " " " . . . | 43 50 | |
| Feb. 4. | " " " " " " . . . | 69 44 | |
| " 8. | " " " " " " . . . | 72 22 | |
| " 18. | " " " " " " . . | 186 01 | |
| Mar. 1. | " " " " " " . . | 73 53 | |
| " 7. | " " " " " " . . | 223 81 | |
| " 16. | " " " " " " . . | 416 62 | |
| " 18. | " " " " " " . . | 22 69 | |
| " 22. | " " " " " " . . | 51 87 | |
| " 24. | " " " " " " . . | 36 50 | |
| " 27. | " " " " " " . . | 73 25 | 1348 17 |

At 4 mo.; due July 2, 1843.

Messrs. Lincoln, Frothingham & Co.

Bot. of Abram French,

Boston, *March* 3, 1843.

| | | | | |
|---|---|---|---|---|
| 20 doz. Printed Plates, | @ 6/, | 20 00 | | |
| 20 " " Dishes, | " 30/, | 100 00 | | |
| 20 " Edged Plates, | " 3/, | 10 00 | | |
| 10 China Tea Sets, | " 33/, | 55 00 | | |
| 20 doz. Colored Bowls, | " 9/, | 30 00 | | |
| 20 " Mugs, | " 4/6, | 15 00 | | |
| 20 " Fluted Tumblers, | " 12/, | 40 00 | | |
| 5 " Lamps, | " 7/6, | 6 25 | 276 25 | |

Recd. Payment,

Abram French.

## FORMS OF RECEIPTS.

Lincoln, Frothingham & Co. have this day deposited in this Bank, to their credit, forty-five thousand dollars.

Boston Bank, *Jan.* 2, 1843.

$45000. (Signed,) James C. Wild, *Cashier.*

---

Received, Boston, March 20, 1843, of Messrs. Tiffany, Fite & Co., Baltimore, one thousand dollars, on account.

$1000. Lincoln, Frothingham & Co.

---

Received, Boston, March 25, 1843, of Geo. H. Blanchard, three thousand, one hundred and thirty-one $\frac{84}{100}$ dollars, in full of account to date.

$3131$\frac{84}{100}$. Lincoln, Frothingham & Co.

---

Received of S. S. Pierce thirty-nine hundred and fifty dollars, in full for balance due on account.

Boston, *March* 31, 1842.

$3950. Lincoln, Frothingham & Co.

## FORMS OF ORDERS.

Mr. Edward Bates will please pay to Edward S. Sanford twelve hundred dollars, in Merchandise, and charge the same to our account.

Lincoln, Frothingham & Co.

Boston, *Jan.* 6, 1843.

Messrs. Dane & Dana:

Gentn.,—You will oblige by delivering Mr. Henry Fisk the twenty boxes merchandise, marked W, belonging to us, on storage.

Your obt. servts.,

Boston, *March* 30, 1843. Lincoln, Frothingham & Co.

---

Boston, *March* 31, 1843.

Mr. E. F. Newhall will please pay Mr. Charles C. Burr, or Bearer, two hundred dollars, and charge the same to our account.

Lincoln, Frothingham & Co.

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## FORMS OF DRAFTS.

$3000. Boston, *February* 6, 1843.

At sight, pay to the Order of Benj. Nason three thousand dollars, value received, and charge the same to our account.

Lincoln, Frothingham & Co.

To
Alexander Anderson, Esq.,
Mobile, Ala.

---

$500. Boston, *February* 8, 1843.

At sight, pay to Henri H. Fenton, or Order, five hundred dollars, value received, and charge the same to our account.

Bennoch, Fogg & Shannon.

To
Messrs. Lincoln, Frothingham & Co.,
Boston, Mass.

---

$400. New Orleans, *March* 20, 1843.

Sixty days after date, pay to the Order of Thomas B. Wales, Esq., at the Globe Bank, Boston, Mass., four hundred dollars, value received, and place the same to the account of Charles Sprague, Esq., as per advice. Hartwell, Lawrence & Co.

To
Messrs. Lincoln, Frothingham & Co.,
Boston, Mass.

---

$6000. Boston, *March* 25, 1843.

At sight, pay to the Order of Messrs. Clark & Ellis, six thousand dollars, value received, and charge the same to account.

Your obt. servts.,

B. Burgess & Sons.

To
Messrs. Lincoln, Frothingham & Co.,
Boston.

## FORMS OF PROMISSORY NOTES.

$2177$\frac{85}{100}$. BOSTON, *January* 3, 1843.

Eight months from date, we promise to pay LINCOLN, FROTHINGHAM & Co., or Order, twenty-one hundred seventy-seven $\frac{85}{100}$ dollars, at the Boston Bank, Boston, value received.

GEO. HILL & Co.

---

$322$\frac{50}{100}$.

Ninety days after date, I promise to pay to the Order of LINCOLN, FROTHINGHAM & Co., three hundred twenty-two $\frac{50}{100}$ dollars, value received. SAMUEL LEEDS.

BOSTON, *January* 3, 1843.

---

$5500. BOSTON, *Jan.* 2, 1843.

Six months after date, we, jointly and severally, promise to pay to the Order of ABBOTT LAWRENCE, Esq., five thousand five hundred dollars, for value received. JAMES S. FALLS,
BENJ. WOOD.

---

$3000. BOSTON, *Jan.* 2, 1843.

For value received, we, each as principal, jointly and severally, promise to pay to JAMES FRENCH, or Bearer, three thousand dollars, on demand, with interest. B. WOOD FOSTER,
AUGUSTUS FROST.

---

## FORMS OF DUE-BILLS.

Due, on demand, to WILLIAM ROGERS, one hundred dollars, to be paid in Merchandise, April 7, 1843, value received.

LINCOLN, FROTHINGHAM & Co.

---

BOSTON, *March* 31, 1843. Due, on demand, to B. WOOD FOSTER, two hundred dollars, value received.

SAMUEL BATES, JR.

## SET OF EXCHANGE.

A set of exchange is an order for money to be received in one country for the value paid in another, in which there are generally three or more persons interested. To secure against accidents, three bills, of the same tenor and date, are generally forwarded by different vessels, or other channels of conveyance. When one is paid, the others are of no value.

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### FORM OF A SET OF EXCHANGE.

*Exchange for £1000.* BOSTON, *March* 1, 1843.

Twenty days after sight of this first of exchange, second and third, of the same tenor and date, not paid, pay to the order of WILLIAM W. CLAPP, in London, the sum of one thousand pounds sterling, value received, and charge the same to account of

LINCOLN, FROTHINGHAM & Co.

To
Messrs. BATES, BARING & Co.,
London.

---

*Exchange for £1000* BOSTON, *March* 1, 1843.

Twenty days after sight of this second of exchange, first and third, of the same tenor and date, not paid, pay, &c.

---

*Exchange for £1000.* BOSTON, *March* 1, 1843.

Twenty days after sight of this third of exchange, first and second, of the same tenor and date, not paid, pay, &c.

## EQUATION OF STORAGE.

### RULE.

Multiply the number of barrels (or other articles) by the number of days they have been on storage, and divide the amount by the number of days in a month, or any other term agreed upon; the quotient will give the number of barrels to be paid for, as having been stored for that term.

### EXAMPLE.

Received, and delivered, on account of Stanley, Reed & Co., Flour, as follows: —

| *Date.* | | *Bbls.* | *Days.* | |
|---|---|---|---|---|
| 1842. | | | | |
| Jan. 2. | Received, | 2000 | × 10 = | 20000 |
| 12. | Delivered, | 500 | | |
| | | 1500 | × 7 = | 10500 |
| 19. | Delivered, | 500 | | |
| | | 1000 | × 3 = | 3000 |
| 22. | Received, | 800 | | |
| | | 1800 | × 6 = | 10800 |
| 28. | Delivered, | 1000 | | |
| | | 800 | × 10 = | 8000 |
| Feb. 8. | Received, | 800 | | |
| | | 1600 | × 4 = | 6400 |
| 12. | Delivered, | 800 | | |
| | | 800 | × 4 = | 3200 |
| 16. | Delivered, | 400 | | |
| | | 400 | × 4 = | 1600 |
| 20. | Delivered, | 400 | | |
| | | 00 | 30 ) | 63500 ( 2116⅔ |

2116⅔ barrels is the quantity chargeable for 1 month.

## EQUATION OF PAYMENTS.

This is the rule or method for finding the time for paying at once several debts, due at different periods of time.

### RULE.

Multiply each amount by the time in which it is payable, and divide the sum of the products by the sum of the debts; the quotient will be the equated time of payment

## EQUATION OF PAYMENTS.

### EXAMPLES.

1. Bought of Silas Pierce & Co. as follows, at 4 months' credit. When is the equated time of payment?

| 1842. | | | Days. | Products. |
|---|---|---|---|---|
| April | 11. | 50.00 | | .00 |
| " | 17. | 59.50 × | 6 = | 357.00 |
| " | 19. | 36.97 × | 8 = | 295.76 |
| " | 24. | 55.46 × | 13 = | 720.98 |
| " | 27. | 71.00 × | 16 = | 1136.00 |
| May | 6. | 86.85 × | 25 = | 2171.25 |
| " | 9. | 82.13 × | 28 = | 2299.64 |
| " | 18. | 57.41 × | 37 = | 2124.17 |
| | | 499.32 | | 9104.80 (18 |
| | | | | 49932 |
| | | | | 411160 |
| | | | | 399456 |
| | | | | 11704 |

The column of days represents the number of days after Aug. 11 (4 months after April 11) at which the several debts become payable. The quotient, 18 days, added to Aug. 11, gives Aug. 29 for the equated time.

2. Bought merchandise of Dane & Dana, on account. When is the equated time of payment?

| 1842. | | | | | | Days. | | | |
|---|---|---|---|---|---|---|---|---|---|
| Jan. | 10. | At 4 months; due May 10. | | | | | | $79 | |
| " | 20. | " " | " | " | 20. | 10 × | 44 = | 440 |
| Feb. | 4. | " " | " | " June | 4. | 25 × | 69 = | 1725 |
| " | 8. | " " | " | " " | 8. | 29 × | 72 = | 2088 |
| " | 18. | " " | " | " " | 18. | 39 × | 186 = | 7254 |
| Mar. | 1. | " " | " | " July | 1. | 52 × | 74 = | 3848 |
| " | 7. | " " | " | " " | 7. | 58 × | 224 = | 12992 |
| " | 16. | " " | " | " " | 16. | 67 × | 417 = | 27939 |
| " | 18. | " " | " | " " | 18. | 69 × | 23 = | 1587 |
| " | 22. | " " | " | " " | 22. | 73 × | 52 = | 3796 |
| " | 24. | " " | " | " " | 24. | 75 × | 37 = | 2775 |
| " | 27. | " " | " | " " | 27. | 78 × | 73 = | 5694 |
| | | | | | | | 1350 | ) 70138 (51 |
| | | | | | | | | 6750 |
| | | | | | | | | 2638 |
| | | | | | | | | 1350 |
| | | | | | | | | 1288 |

52 days (nearly) added to May 10, gives equated time, July 1, 1842.

### RULE

#### *To prove Equations.*

Multiply the number of days intervening between the time when the first sum is payable and the equated time, into the sum then due; continue thus with each amount whose date is earlier than the equated time, and add their products. Do the same with the sums due after the equated time. If the amounts before and after the equated time are equal, the work is supposed to be right. Mercantile men reject the cents in such calculations, but if they exceed 50 cents, add 1 to the number of dollars. The variation in the result would be but trifling.

PROOF OF THE FOREGOING EXAMPLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| From | May 10 | to | July 1 | are | 52 days, | × | 79 = | 4108 | |
| " | " 20 | " | " | " | 42 " | × | 44 = | 1848 | |
| " | June 4 | " | " | " | 27 " | × | 69 = | 1863 | |
| " | " 8 | " | " | " | 23 " | × | 72 = | 1656 | |
| " | " 18 | " | " | " | 13 " | × | 186 = | 2418 | 11893 |
| " | July 1 | | " | " | 0 " | | 74 | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| From | July 1 | to | July 7 | are | 6 days, | × | 224 = | 1344 | |
| " | " | " | " 16 | " | 15 " | × | 417 = | 6255 | |
| " | " | " | " 18 | " | 17 " | × | 23 = | 391 | |
| " | " | " | " 22 | " | 21 " | × | 52 = | 1092 | |
| " | " | " | " 24 | " | 23 " | × | 37 = | 851 | |
| " | " | " | " 27 | " | 26 " | × | 73 = | 1898 | 11831 |

This is not exact, because we took just 52 days, when the true time was a fraction short. But it is sufficiently near for all practical purposes.

# COMPOUND EQUATIONS.

By this rule, we find the balance of an account, where there are debits and credits of different dates.

## RULE.

After finding the equated time of each side of the account, by simple equation, —

1. Multiply the number of days between the equated times into the smaller amount.
2. Then divide the product by the difference of the *Dr.* and *Cr.* sides of the account.
3. If the earlier date is affixed to the larger amount, the time is reckoned back from the earlier date.
4. If the later date is affixed to the larger amount, the time is reckoned forward from the later date, which will give the time at which the balance becomes due.

EXAMPLE.

Bought merchandise of Upham, Appleton & Co., at 6 mo., as follows: —

| 1842. | | 1842. | | | | | |
|---|---|---|---|---|---|---|---|
| May 24. | Due | Nov. 24. | 145.58 = | 146 | | | |
| June 1. | " | Dec. 1. | 52.36 = | 52 | × | 7 = | 364 |
| " 2. | " | " 2. | 8.33 = | 8 | × | 8 = | 64 |
| " 3. | " | " 3. | 261.29 = | 261 | × | 9 = | 2349 |
| " 14. | " | " 14. | 73.89 = | 74 | × | 20 = | 1480 |
| " 20. | " | " 20. | 66.76 = | 67 | × | 26 = | 1742 |
| " 30. | " | " 30. | 61.53 = | 62 | × | 36 = | 2232 |
| | | 1843. | | | | | |
| July 5. | " | Jan. 5. | 66.67 = | 67 | × | 42 = | 2814 |
| " 22. | " | " 22. | 91.08 = | 91 | × | 59 = | 5369 |
| | | | 827.49 | 828 | | | |

```
) 16414 (19
   828
   ----
   8134
   7452
   ----
    682
```

20 days, nearly, which, added to Nov. 24, gives Dec. 14.

| *Cr.* 1842. | | | | | | |
|---|---|---|---|---|---|---|
| June 2. | By Cash, | 15.00 | | | | |
| " 3. | " " | 50.00 | × | 1 = | 50.00 | |
| " 20. | " " | 49.00 | × | 18 = | 882.00 | |
| " 25. | " " | 10.92 | × | 23 = | 253.00 | |
| July 19. | " " | 50.00 | × | 47 = | 2350.00 | |
| " 22. | " " | 70.00 | × | 50 = | 3500.00 | |
| Aug. 15. | " " | 50.00 | × | 74 = | 3700.00 | |
| Sept. 23. | " " | 120.00 | × | 113 = | 13560.00 | |
| | | 415.00 | | | ) 24295.00 ( 58 | |
| | | | | | 2075 | |
| | | | | | 3545 | |
| | | | | | 3320 | |
| | | | | | 225 | |

58 days added to June 2 gives July 30. From July 30 to Dec. 14 is 137 days, which multiply by the smaller amount, 415, and divide the product by the difference, 828 — 415 = 413.

```
      415
      137
     ----
     2905
    1245
    415
   -------
413) 56855 ( 137 days.
     413
     ----
     1555
     1239
     ----
      3165
      2891
      ----
       274
```

Then, according to the rule, if the balance is on the side of the earlier date, deduct the quotient; if on the side of the later date, add the quotient to that date. Here the balance is on the side of the later date; therefore count forward from Dec. 14, 137 days, which gives the time for payment of the balance, April 30, 1843.

## RULE

*For Equation of the Balance on a Note, where Payments have been made before due.*

Multiply the face of note by term of credit, and the amounts paid by the term of credit, as in simple equation. Then deduct the sum of the products of the payments from the first product, divide by the balance due, and add the quotient to the time expressed in the note.

### EXAMPLE.

Passed our Note to J. Gardner & Co., July 1, 1840, for $3600, payable 12 months from date. Endorsed on the same as follows: —

| | | | | | | |
|---|---|---|---|---|---|---|
| Oct. 1, 1840. | 400 × | 3 months | = 1200 | 3600 | 3600 |
| Jan. 1, 1841. | 800 × | 6 " | = 4800 | 2600 | 12 mos. |
| Mar. 1, " | 600 × | 8 " | = 4800 | 1000 | 43200 |
| May 1, " | 800 × | 10 " | = 8000 | | 18800 |
| | 2600 | | 18800 | | 1\|000 ) 24\|400 |
| | | | | | $24\frac{2}{5}$ |

24 2-5 months added to July 1, 1840, would give July 13, 1843, for the time at which the balance becomes payable.

## EQUATION OF DIVIDENDS

Lincoln, Frothingham, & Wood, invest in Co. $120,000, of which L. advances $44,800, F. advances $47,300, W. advances $27,900. The gains in business are $4,682.67. *To find each one's proportion of the gain*, apply the following

### RULE.

Multiply the gain or loss by each one's capital, and divide each product by the whole amount of joint capital. The several quotients will give the respective proportions.

| | | |
|---|---|---|
| 468267 | 468267 | 468267 |
| 27900 | 44800 | 47300 |
| 4214403 | 3746136 | 1404801 |
| 3277869 | 1873068 | 3277869 |
| 936534 | 1873068 | 1873068 |
| 12\|0000 ) 1306464\|9300 | 12\|0000 ) 2097836\|1600 | 12\|0000 ) 2214902\|9100 |
| 108872 | 174819 | 184575 |

PROOF: 1088.73 + 1748.19 + 1845.75 = 4682.67.

## LOSS AND GAIN.

*To find what is gained or lost per cent. on goods bought and sold.*

### RULE.

Find the gain or loss by subtraction. Then, as the cost price is to the gain, or loss, so is $1.00 to the gain or loss per cent.

Bought sugar for 6 cents, and sold it for 8 cents. What per centage did I make?

| | |
|---|---|
| 8 | 6 : 2 : : 100 |
| 6 | 100 |
| 2 gain. | 6 ) 200 ( $33\frac{2}{6}$ per cent. |

*To find at what price goods must be sold, to gain a stipulated per cent.*

### RULE.

Add the per cent. you wish to gain to $1.00, and multiply it into the cost price.

Bought cloth at $2.90 per yard. I wish to make 27 per cent. What will be the selling price?

| | |
|---|---|
| 2.90 | |
| 127 | |
| 2030 | |
| 580 | |
| 290 | |
| 3.68.00 | $3.68 |

*To lose a stipulated per cent.*

### RULE.

Subtract the per cent. loss from $1.00, and multiply the buying price into it.

Bought cotton at 10 cents. What must I sell it for, to lose 10 per cent.?

| | |
|---|---|
| 100 — 10 = 90 | per cent. loss, deduct from 100. |
| 10 | cost price. |
| 9.00 | 9 cents. |

# INTEREST.

Interest is an allowance made by the borrower to the lender for the use of money. The per centage may be at the rate established by law, which is 6 per cent. in Massachusetts, or at any less rate.

There are several methods of calculating interest at 6 per cent. The following simple rule is adopted generally by banks and mercantile men: —

## RULE.

Multiply the principal by one half the number of months, and, if there are any odd days, by one sixth the number of days, written as a decimal at the right hand of half the number of months. Divide the product by 100, and you have the interest.

What is the interest on $698.98, for 1 year, 1 month, and 26 days?

$\frac{1}{2}$ of 13 months is 6.5 tenths.
$\frac{1}{6}$ of 26 days is $4\frac{2}{6}$
$6.9\frac{2}{6}$

```
     698.98
       6.9⅓
     629082
    419388
      23299
100)4846.261
     48.46
```

To find the interest at any other rate, take such fractional part of the interest at 6 per cent., as, added to, or subtracted from it, will give the required per cent. Thus, for 7 per cent. add one sixth; for 4 per cent. subtract one third.

A sum at simple interest, at 5 per cent., will double in 20 years. At 6 per cent., it will double in $16\frac{2}{3}$ years.

# COMPOUND INTEREST.

Compound Interest is found by adding the interest to the principal, at the end of each year, and casting interest on the amount for the ensuing year.

What is the amount of $128, in three years, at compound interest?

```
  128
    6
  ----
   7.68
  128
  ------
  135.68
      6
  ------
    8.14
  135.68
  ------
  143.82
      6
  ------
    8.63
  143.82
  ------
  152.45
```

It will be seen that, in the foregoing calculation, the figures below cents have been rejected, in setting down the products, carrying for tens, however, as if they were set down. This is agreeable to mercantile usage.

A sum at compound interest, at 5 per cent. per annum, will double in 14 years and $2\frac{1}{2}$ months. A sum at compound interest, at 6 per cent., will double in 11 years and $10\frac{2}{3}$ months.

# DEFINITIONS

OF

## THE PRINCIPAL TERMS USED IN MERCANTILE BUSINESS.

---

*Acct.;* account.

*Acceptance;* an engagement to pay a specified amount, by writing on the face of the Order, "Accepted," with the acceptor's name.

*Account Sales;* a statement of the particulars of the sale of merchandise consigned to you.

*Account Current;* a statement of the *Drs.* and *Crs.* of a running account, with interest added, generally made up once in 6 or 12 months.

*Accommodation;* a term generally applied to bills, where a person endorses for another.

*Ad Valorem;* in proportion to the first cost of goods.

*Advance;* money advanced on merchandise consigned to sell, before the goods are sold.

*Adventure;* merchandise consigned.

*Agent;* a person authorized to transact business for another.

*Amt.;* amount.

*Apl.;* April.

*Assignment;* a transfer of property and interest to another.

*Assignee;* a person appointed by the court to settle a bankrupt's affairs.

*Attachment;* a lien on property, created by legal process.

*Aug.;* August.

*Balance;* the difference between the *Dr.* and *Cr.* sides of an account.

*Bankrupt;* a person unable to pay his debts.

*B. B.;* Bill-Book.

*Bill;* a term including orders, notes, &c.

*Bill of Entry;* a list of merchandise to be entered at the custom-house.

*Bill of Lading;* a receipt given by the captain of a vessel, for merchandise shipped.

*Bill of Sale;* a writing showing a sale of merchandise, &c.

*Bill of Store;* a license allowed for carrying ship stores to sea free of duty.

*Bbl.;* barrel.

*Bond;* an instrument under seal, with a penalty, in case of failure to perform an agreement.

*Bottomry Bond;* an instrument pledging a vessel, to secure money lent.

*Bot.;* bought.

*Brokerage;* a premium allowed for buying and selling stocks, &c.

*B. P.;* bill of parcels.

*C. B.;* Cash-Book.

*C. I. B.;* Commission Invoice-Book.

*Circular;* a printed notice, sent abroad, relative to the business of the house.
*Co.;* company.
*Com.;* commission.
*Compromise;* an adjustment, by relinquishing part of a claim.
*Cons., Consignment;* merchandise shipped to be sold.
*Consignee;* the person to whom such goods are shipped.
*Cr.;* credit.
*C. S. B.;* Commission Sales-Book.
*Cwt.;* hundred pounds.

*Days of grace;* three days allowed for payment of a bill, after the time stated on its face.
*Debenture;* a certificate given by the proper officer at the custom-house, when goods are imported, on which a bounty or drawback will be allowed, when exported again.
*Dec.;* December.
*Demurrage;* a penalty incurred by the hirer of a vessel, by being detained longer than the time agreed on.
*Discount;* an allowance made on a bill for prompt payment.
*Doz., dz.;* dozen.
*Dr.;* debtor.
*Draft;* an order for the payment of money.
*Duplicate;* a copy.
*Ds.;* days.

*Endorse;* to write your name on the back of a bill.
*Effects;* cash, merchandise, real estate, &c.
*E. & O. E.;* errors and omissions excepted.

*Feb.;* February.
*Firm;* a company or copartnership of two or more in business.
*Folio;* Leger page.

*I. B.;* Invoice-Book.
*Ins.;* insurance.
*Int.;* interest.
*Inventory;* a list of effects.
*Invoice;* an account of merchandise bought, or sent abroad on consignment.

*Jan.,* January.

*L. B.;* Letter-Book.
*Leg.;* Leger.
*Letter of Credit;* a writing authorizing a person to draw a bill, on account of the person who gives it.
*Letter of License;* a writing giving a person liberty to conduct his business without molestation.
*L. F.;* Leger folio.

*Manf.,* manufacturing.
*Manifest,* the particulars of a vessel's cargo, on arrival.
*Mar.,* March.

## DEFINITIONS.

*Mdse.;* merchandise.
*Mo.;* month.

*N. B.;* notice particularly.
*No.;* number.
*Nov.;* November.

*Obligor;* one bound in a special contract.
*Obliges;* one to whom the obligor is bound.
*Oct.;* October.

*P.;* page, pipe.
*Per;* by.
*Policy;* an instrument of insurance.
*Premium;* allowance above par value. Amount paid for insurance.
*Price Current;* a statement of the market prices of goods.
*Primage;* a per centage allowed the captain of a vessel.
*Pro and Con;* for and against.
*Protest;* an instrument, drawn by a notary public, witnessing that a bill has been presented and not paid.
*Proximo;* the next month.
*Ps.;* pieces.
*P. S.;* postscript.

*Recd.;* received.
*Rect.;* receipt.

*S. B.;* Sales-Book.
*Sen.;* senior.
*Sept.;* September.
*Sight;* time of presenting a bill.
*Special Endorsement;* an endorsement by which the endorser is held liable only on certain conditions.
*Sundries;* two or more.
*St.;* street.

*Tare;* allowance for weight of boxes, bags, &c., containing merchandise.

*Ult., Ultimo;* last month.
*Usury;* more interest than is allowed by law.

*Verbatim;* word for word.
*Vice Versa;* the reverse.

*Wharfage;* charge for use of wharf.
*Wt.;* weight.

*Yd.;* yard.

---

| | | | |
|---|---|---|---|
| × multiply. | = equal to. | — subtract, or less. | £. pounds. |
| ÷ divide. | + add, or more. | " the same. | % per cent. |

## RULE

### *For exchanging Sterling Money into the Money of the United States.*

The value of a dollar is 4 s. 6 d. sterling, or $\frac{9}{40}$ of a pound. Hence, to reduce pounds to dollars, multiply by 40, and divide by 9; and, to reduce dollars to pounds, multiply by 9, and divide by 40. The shillings and pence, if any, must first be reduced to decimals of a pound, by the following rule: — Reduce the given quantity (of shillings, pence, &c.) to the lowest denomination mentioned, for the numerator; then reduce one pound to the same denomination for the denominator. Reduce this vulgar fraction to a decimal, by annexing ciphers to the numerator, and dividing by the denominator. If, in reducing dollars and cents to pounds, there be a decimal of a pound in the answer, reduce that decimal to shillings by multiplying by 20; and if there then be a decimal of a shilling, reduce that decimal to pence; and so on.

**EXAMPLE.**

Reduce £784, 14 s., 10½ d. sterling, to dollars and cents.

```
                £1                960 ) 7140 ( .74375
                20                      6720
14 s., 10 d., 2 qr.                     ----
12              ---                     4200
---             20                      3840
178             12                      ----
  4             ---                      3600
---            240                      2880
714, numerator.  4                      ----
                ---                      7200
               960, denominator.         6720
                                         ----
                                          4800
                                          4800
                                          ----
                                            00
```

Then, 784.74375
40
---
9 ) 31389.75000
---
3487.75, *Ans.*

Reduce $3487.75 to pounds, shillings, and pence, sterling.

```
          9
40 ) 31389.75
```

£784.74375, decimals produced by annexing ciphers to the dividend.

```
          20
s.   14.87500
          12
d.   10.50000
           4
qr.   2.00000
```

£784, 14 s., 10 d., 2 qr. *Ans.*

---

## RATES OF GOLD COINS,

### *As allowed in the Custom-House, according to Act of Congress of* 1834.

| | | | |
|---|---|---|---|
| U. S. Eagle, old emission, | 10.66 | Malta Double Louis, | 9.27 |
| " " " new " | 10.00 | " Louis, | 4.85 |
| English Guinea, | 5.07 | " Demi Louis, | 2.33 |
| " Sovereign, | 4.84 | Mexican Doubloon, | 15.53 |
| " Seven-Shilling Piece, | 1.69 | Spanish " of 1772, | 15.53 |
| French Double Louis, prior to 1786, | 9.69 | " " since 1772, | 15.53 |
| " Louis, " " " | 4.84 | " Pistole, | 3.98 |
| " Double Louis, since 1786, | 9.15 | Colombia Doubloon, | 15.53 |
| " Louis, " " | 4.57 | Holland Double Rix Dollar, | 12.20 |
| " Double Napoleon, or 40 francs, | 7.70 | " Rix Dollar, | 6.04 |
| " Napoleon, " 20 " | 3.85 | " Ducat, | 2.27 |
| " new Louis Guinea, | 4.65 | " Ten Guelder Piece, | 4.00 |
| Frankfort-on-the-Maine Ducat, | 2.27 | Portugal Dobraon, | 32.70 |
| Hamburg Ducat, | 2.27 | " Dobra, | 17.30 |
| | | " Johannes, | 17.06 |

A

# PRACTICAL SYSTEM

OF

# BOOK-KEEPING,

BY

# SINGLE ENTRY,

EXEMPLIFIED IN ONE SET OF BOOKS.

137

1

BOSTON, *October* 1, 1842.

| | | | | | |
|---|---|---|---|---|---|
| | Inventory of my Effects on commencing business; | | | | |
| | Also of Debts I owe. | | | | |
| | Cash deposited in New England Bank, . . | 1500 | 00 | | |
| | Merchandise, as per Invoice-Book, . . . | 1200 | 00 | | |
| 1 | James Parmenter owes me on acct., . . . | 400 | 00 | | |
| 1 | Henry K. Ellis " " " " . . . | 100 | 00 | 3200 | 00 |
| | I owe | | | | |
| 1 | Plummer & Cooper, . . . . . | 150 | 00 | | |
| 1 | Saxton & Peirce, . . . . . | 300 | 00 | | |
| 1 | James Rogers, . . . . . | 50 | 00 | 500 | 00 |
| | Net Capital, . . . . . | | | 2700 | 00 |
| | 1 | | | | |
| 1 | SAXTON & PEIRCE . . . . . *Cr.* | | | | |
| | By 10 reams Letter Paper, . . . @ 3.25 | | | 32 | 50 |
| | " | | | | |
| 1 | O. C. GREENLEAF . . . . . *Cr.* | | | | |
| | By 1 doz. Slates, . . . . . | 3 | 25 | | |
| | " 1 Day-Book, . . . . . | 3 | 00 | | |
| | " 1 Journal, . . . . . | 3 | 50 | | |
| | " 1 Leger, . . . . . | 4 | 00 | | |
| | " 3 gross Lead Pencils, . . . . @ 50 | 1 | 50 | | |
| | " 3 " Steel Pens, . . . . . " 3.25 | 9 | 75 | | |
| | " 1 ream ruled Letter Paper, . . . . . | 3 | 75 | | |
| | " 1 Church Psalmody, . . . . . | 1 | 63 | 30 | 38 |
| | " | | | | |
| 2 | JOHN MARSH . . . . . *Cr.* | | | | |
| | By 3 doz. Emerson's Arithmetic, Part I., @ 1.20 | 3 | 60 | | |
| | " 3 " " " " II., " 3.48 | 10 | 44 | | |
| | " 3 " " " " III., " 8.28 | 24 | 84 | | |
| | " 1 quarto Bible, . . . . . | 6 | 00 | 44 | 88 |

BOSTON, *October* 3, 1842.

| | | | | |
|---|---|---|---|---|
| 2 | EDWARD BROWN . . . . . *Dr.* | | | |
| | To 1 piece Pongee Hdkfs., . . . . . | 5 | 00 | |
| | " 9 yds. Merino, . . . . . @ 75 | 6 | 75 | |
| | " 1 piece white Linen, . . 12 yds. " 2/ | 4 | 00 | |
| | " 8 yds. French Calico, . . . . " 2/3 | 3 | 00 | 18 75 |
| | 4 | | | |
| 2 | E. D. RICE . . . . . *Dr.* | | | |
| | To 2½ yds. Gambroon, . . . . . @ 2/3 | | 94 | |
| | " 8 " bl. Cotton, . . . . . " 11 | | 88 | |
| | " 2 " white Linen, . . . . . " 6/ | 2 | 00 | |
| | " 4 pr. Wool Socks, . . . . . " 2/6 | 1 | 67 | |
| | " 9 yds. Calico, . . . . . " 1/ | 1 | 50 | |
| | " 8 " striped Shirting, . . . . " 11½ | | 92 | 7 91 |
| | 5 | | | |
| 2 | J. B. ALLEN . . . . . *Cr.* | | | |
| | By 1¾ yds. blk. Broadcloth, . . . . @ 8.00 | 14 | 00 | |
| | " 2½ " " Cassimere, . . . . " 2.00 | 5 | 00 | |
| | " 16 " Gingham, . . . . . " 1/6 | 4 | 00 | |
| | " 2½ " Cotton Check, . . . . " 1/ | | 42 | 23 42 |
| | " | | | |
| 2 | J. B. ALLEN . . . . . *Dr.* | | | |
| | To Cash, on acct., . . . . . | | | 20 00 |

BOSTON, *October* 6, 1842.

| | | | | | |
|---|---|---|---|---|---|
| 3 | CHARLES FROST . . . . . *Dr.* | | | | |
| | To 10 yds. blk. Alepine, . . . . @ 6/ | 10 | 00 | | |
| | " 15 " " Silk, . . . . . " 6/9 | 16 | 87 | | |
| | " 5 " Bonnet Ribbon, . . . " 1/6 | 1 | 25 | | |
| | " 2 fancy Kerchiefs, . . . . " 6/9 | 2 | 25 | 30 | 37 |
| | 10 | | | | |
| 3 | HENRY KIMBALL . . . . . *Dr.* | | | | |
| | To 7½ yds. blk. Silk Fringe, . . @ 3/ | 3 | 75 | | |
| | " 4 Linen Cambric Kerchiefs, . " 2/3 | 1 | 50 | | |
| | " 2 Gent's. Silk " . . " 45 | | 90 | | |
| | " 1 pr. Kid Gloves, . . . . . | 1 | 12 | | |
| | " 1 " Ladies' " . . . . . | | 75 | | |
| | " 2 ps. Russia Diaper, . . . . " 2.00 | 4 | 00 | | |
| | " 4½ yds. Eng. Flannel, . . . " 65 | 2 | 93 | 14 | 95 |
| | 14 | | | | |
| 3 | JOHN H. FOSTER . . . . . *Dr.* | | | | |
| | To 2 ps. col'd. Ribbon, . . . . . @ 1.25 | 2 | 50 | | |
| | " 1 Bonnet, . . . . . | 1 | 75 | | |
| | " 2 " . . . . . " 2⅜ | 4 | 75 | | |
| | " 3 ps. col'd. Lawn, . . . 20 yds. " 25 | 5 | 00 | | |
| | " 1 " printed " . . . 30 " " 14 | 4 | 20 | | |
| | " 2 " bleached Shirting, . 64 " " 8 | 5 | 12 | | |
| | " 3 " brown " . 66 " " 6 | 3 | 96 | | |
| | " 3 " " " . 72 " " 6 | 4 | 32 | 31 | 60 |
| | " | | | | |
| 3 | JOHN H. FOSTER . . . . . *Cr.* | | | | |
| | By Cash, on acct., . . . . . | | | 30 | 00 |
| | 15 | | | | |
| 1 | SAXTON & PEIRCE . . . . . *Dr.* | | | | |
| | To Cash, on acct., . . . . . | | | 200 | 00 |

BOSTON, *October* 16, 1842.

| | | | | | |
|---|---|---|---|---|---|
| 2 | F. H. DEMOND . . . . . *Dr.* | | | | |
| | To 14½ yds. Curtain Muslin, . . @ 2/ | 4 | 83 | | |
| | " 2 Damask Table Covers, . . . " 4/ | 1 | 33 | | |
| | " 7 yds. Check Cambric, . . . " 2/6 | 2 | 92 | | |
| | " 6 " Linen Drilling, . . . . " 1/6 | 1 | 50 | | |
| | " 8 lbs. Knitting Cotton, . . . " 45 | 3 | 60 | 14 | 18 |
| | 17 | | | | |
| 3 | JAMES JOHNSON, Medford, . . . *Dr.* | | | | |
| | To 1 bbl. Sperm Oil, . . net 32 gs. @ 90 | 28 | 80 | | |
| | " 1 chest Souchong Tea, " 90 lbs. " 45 | 40 | 50 | 69 | 30 |
| | " | | | | |
| 3 | JAMES JOHNSON, Medford, . . . *Cr.* | | | | |
| | By Cash, on acct., . . . . . | | | 60 | 00 |
| | 18 | | | | |
| | Sold JAMES BATES, for Cash, | | | | |
| | 10 bags Shot, ea. 25 lbs., . 250 lbs. @ 7 | 17 | 50 | | |
| | 2 boxes Starch, . . . net 66 " " 7 | 4 | 62 | | |
| | 5 " B. M. Raisins, . . . . @ 1.50 | 7 | 50 | | |
| | 5 " No. 1 Soap, ea. 70 lbs., . " 6½ | 22 | 75 | | |
| | ½ chest Y. H. Tea, . . net 40 lbs. @ 85 | 34 | 00 | 86 | 37 |
| | 20 | | | | |
| 3 | Sold M. B. TOWNE, as follows: — | | | | |
| | 200 feet Windsor Glass, 12×10, . @ 8.00 | 16 | 00 | | |
| | 60 lbs. Cavendish Tobacco, . . " 22 | 13 | 20 | | |
| | ½ chest Y. H. Tea, 42 lbs. net, . " 80 | 33 | 60 | | |
| | 3 boxes Raisins, . . . . . " 1.50 | 4 | 50 | | |
| | 50 lbs. Cloves, . . . . . " 28 | 14 | 00 | | |
| | 1 bag Java Coffee, net 118 lbs., " 13 | 15 | 34 | | |
| | 3 " Havana " " 380 " . " 12 | 45 | 60 | | |
| | 100 lbs. Black Pepper, . . . . . " 10 | 10 | 00 | 152 | 24 |
| | Received payment, by Note at 60 days from date. | | | | |

*Paid.*

BOSTON, *October* 22, 1842.

| | | | | | |
|---|---|---|---|---|---|
| *Paid.* | Bot. of R. W. TRAIP, for Cash, | | | | |
| | 60½ yds. Carpeting, . . . . . @ 20 | | | 12 | 10 |
| | — " — | | | | |
| 3 | Bot. of SILAS PIERCE & Co., | | | | |
| | Goods, as per Invoice, . . . . . | | | 208 | 00 |
| | On my Note, at 90 days. | | | | |
| | — 24 — | | | | |
| *Paid.* | Bot. of TROOMBLY & BUTLER, for Casn, | | | | |
| | Goods, as per Invoice, . . . . . | | | 63 | 00 |
| | — 25 — | | | | |
| 3 | HENRY KIMBALL . . . . . *Dr.* | | | | |
| | To 5 reams Letter Paper, . . . @ 3.50 | | | 17 | 50 |
| | — " — | | | | |
| 3 | CHARLES FROST . . . . . *Dr.* | | | | |
| | To 3 doz. Emerson's Arith., Part 1st, @ 1.25 | 3 | 75 | | |
| | " 3 " " " " 2d, " 3.75 | 11 | 25 | | |
| | " 3 " " " " 3d, " 8.50 | 25 | 50 | | |
| | " 1 quarto Bible, . . . . . | 6 | 50 | 47 | 00 |
| | — 27 — | | | | |
| 3 | JOHN H. FOSTER . . . . . *Dr.* | | | | |
| | To 2 ps. Pongee Hdkfs., . . . @ 4.90 | 9 | 80 | | |
| | " 30 yds. Black Silk, . . . . . " 80 | 24 | 00 | | |
| | " 8 " French Calico, . . . . . " 50 | 4 | 00 | | |
| | " 20 " Cotton Shirting, . . . . " 20 | 4 | 00 | 41 | 80 |
| | — " — | | | | |
| 2 | E. D RICE . . . . . *Dr.* | | | | |
| | To 1 ps. 28 yds. Linen, . . . . . @ 40 | 11 | 20 | | |
| | " 1 " 28½ " " . . . . . " 35 | 9 | 98 | 21 | 18 |
| | — 28 — | | | | |
| 3 | CHARLES FROST . . . . . *Dr.* | | | | |
| | To 1 ps. 30 yds. blk. Cotton, . . . @ 11 | | | 3 | 30 |

BOSTON, *October* 30, 1842.

| | | | | | | |
|---|---|---|---|---|---|---|
| 3 | CHARLES FROST . . . . . *Dr.* | | | | | |
| | To my Order on Edward Brown, . . . . | | | | 12 | 00 |
| | " | | | | | |
| 3 | CHARLES FROST . . . . . *Dr.* | | | | | |
| | To Cash, lent, . . . . . | | | | 50 | 00 |
| | " | | | | | |
| C. B. Cash-Book. | Sold C. C. KENDALL, for Cash, | | | | | |
| | 10 bbls. S. Flour, . . . . . @ 7.00 | 70 | 00 | | | |
| | 5 " F. " . . . . . " 6.00 | 30 | 00 | | 100 | 00 |
| | " | | | | | |
| C. B. | Sold E. BROWN, for Cash, | | | | | |
| | 10 boxes Oranges, . . . . . @ 2.00 | | | | 20 | 00 |
| | " | | | | | |
| C. B. | Sold S. ANDERSON, for Cash, | | | | | |
| | 20 boxes Oranges, . . . . . @ 1.90 | | | | 38 | 00 |
| | " | | | | | |
| C. B. | Sold MOSES FRENCH, for Cash, | | | | | |
| | 20 boxes Oranges, . . . . . @ 1.90 | | | | 38 | 00 |
| | " | | | | | |
| 1 | JAMES PARMENTER . . . . . *Cr.* | | | | | |
| | By Cash, on acct., . . . . . | | | | 400 | 00 |
| | " | | | | | |
| 1 | H. K. ELLIS . . . . . *Cr.* | | | | | |
| | By Cash, in full of acct., . . . . . | | | | 100 | 00 |
| | " | | | | | |
| 1 | PLUMMER & COOPER . . . . . *Dr.* | | | | | |
| | To Cash, in full of acct., . . . . . | | | | 150 | 00 |
| | " | | | | | |
| 1 | SAXTON & PEIRCE . . . . . *Dr.* | | | | | |
| | To Cash, in full of acct., . . . . . | | | | 132 | 50 |
| | " | | | | | |
| 1 | O. C. GREENLEAF . . . . . *Dr.* | | | | | |
| | To Cash, in full of acct., . . . . . | | | | 30 | 38 |
| | " | | | | | |
| 2 | JOHN MARSH . . . . . *Dr.* | | | | | |
| | To amt. paid in full on settlement, . . . | | | | 44 | 88 |
| | " | | | | | |
| 2 | E. D. RICE . . . . . *Cr* | | | | | |
| | By Cash, on acct., . . . . . | | | | 20 | 00 |

*Dr.* CASH.

| | | | | | |
|---|---|---|---|---|---|
| 1842. | | | | | |
| Oct. 1 | To Cash on hand, per Inventory, . . . | 1500 | 00 | | |
| " 14 | " amt. recd. of J. H. Foster, on acct., . | 30 | 00 | | |
| " 17 | " " " " J. Johnson, " " . . | 60 | 00 | | |
| " 18 | " " " for Goods sold Bates, . . | 86 | 37 | | |
| " 30 | " " " " " " Kendall, . . | 100 | 00 | | |
| " " | " " " " " " E. Brown, . | 20 | 00 | | |
| " " | " " " " " " S. Anderson, | 38 | 00 | | |
| " " | " " " " " " M. French, . | 38 | 00 | | |
| " " | " " " of J. H. Parmenter, on acct., | 400 | 00 | | |
| " " | " " " " Ellis, " " . | 100 | 00 | | |
| " " | " " " " E. D. Rice, " " . | 20 | 00 | 2392 | 37 |
| Nov. 1 | To Balance, . . . . . | 1489 | 51 | | |

CASH-BOOK.

CASH. *Cr.*

| | | | | | |
|---|---|---|---|---|---|
| 1842. | | | | | |
| Oct. 5 | By amt. paid J. B. Allen, on acct., . . . | 20 | 00 | | |
| " 15 | " " " Saxton & Peirce, " . . . | 200 | 00 | | |
| " 22 | " " " R. W. Traip, for Mdse., . . | 12 | 10 | | |
| " 24 | " " " Troombly & Butler, " . . | 63 | 00 | | |
| " 30 | " " " Plummer & Cooper, on acct., | 150 | 00 | | |
| " " | " " " Saxton & Peirce, " " . | 132 | 50 | | |
| " " | " " " Greenleaf, " " . | 30 | 38 | | |
| " " | " " " J. Marsh, " " . | 44 | 88 | | |
| " " | " C. Frost, lent this day, . . . . . | 50 | 00 | | |
| " " | " amt. paid this month, as per Expense-Book, . . . . . | 200 | 00 | | |
| " 31 | " balance in Bank, . . . . . | 1489 | 51 | 2392 | 37 |

# ALPHABET.

A.
Allen, J. B., 2

B.
Brown, Edward, 2
Bills Receivable, 3
Bills Payable, 3
Balance Sheet, 4

C.

D.
Demond, F. H., 2

E.
Ellis, H. K., 1

F.
Frost, Charles, 3
Foster, J. H., 3

G.
Greenleaf, O. C., 1

H.

I.

J.
Johnson, James, 3

K.
Kimball, Henry, 3

L.

M.
Marsh, John, 2

N.

O.

P.
Parmenter, James, 1
Plummer & Cooper, 1

Q.

R.
Rice, E. D., 2
Rogers, James, 1

S.
Saxton & Peirce, 1

T.

U.

V.

W.

X.

Y.

Z.

*Dr.* JAMES PARMENTER. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct. 1 | To Stock, . | 1 | 400 | 00 | 1842. Oct.30 | By Cash, . | 6 | 400 | 00 |

HENRY K. ELLIS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct. 1 | To Stock, . | 1 | 100 | 00 | 1842. Oct.30 | By Cash, . | 6 | 100 | 00 |

PLUMMER & COOPER.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct.30 | To Cash, . | 6 | 150 | 00 | 1842. Oct. 1 | By Stock, . | 1 | 150 | 00 |

SAXTON & PEIRCE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct.15 | To Cash, . | 3 | 200 | 00 | 1842. Oct. 1 | By Stock, . | 1 | 300 | 00 |
| " 30 | " " . | 6 | 132 | 50 | " " | " Mdse., . | 1 | 32 | 50 |
| | | | 332 | 50 | | | | 332 | 50 |

JAMES ROGERS.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1842. Oct. 1 | By Stock, . | 1 | 50 | 00 |

O. C. GREENLEAF.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct.30 | To Cash, . | 6 | 30 | 38 | 1842. Oct. 1 | By Mdse., . | 1 | 30 | 38 |

2

*Dr.* JOHN MARSH. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oc. 30 | To Cash, . | 6 | 44 | 88 | 1842. Oct. 1 | By Mdse., . | 1 | 44 | 88 |

EDWARD BROWN.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct. 3 | To Mdse., . | 2 | 18 | 75 | | | | | |

E. D. RICE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct. 4 | To Mdse., . | 2 | 7 | 91 | 1842. Oc. 30 | By Cash, . | 6 | 20 | 00 |
| " 27 | " " . | 5 | 21 | 18 | " 31 | " Balance, | | 9 | 09 |
| | | | 29 | 09 | | | | 29 | 09 |
| " 31 | " Balance, | | 9 | 09 | | | | | |

J. B. ALLEN.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oct. 5 | To Cash, . | 2 | 20 | 00 | 1842. Oct. 5 | By Mdse., . | 2 | 23 | 42 |
| " 31 | " Balance, | | 3 | 42 | | | | | |
| | | | 23 | 42 | | | | 23 | 42 |
| | | | | | " 31 | " Balance, | | 3 | 42 |

F. H. DEMOND.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. Oc. 16 | To Mdse., . | 4 | 14 | 18 | | | | | |

*Dr.* CHARLES FROST. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | 1842. | | | | |
| Oct. 6 | To Mdse., . | 3 | 30 | 37 | Oct.31 | By Balance, . | | 142 | 67 |
| " 25 | " " . . | 5 | 47 | 00 | | | | | |
| " 28 | " " . . | 5 | 3 | 30 | | | | | |
| " 30 | " Order, . | 6 | 12 | 00 | | | | | |
| " " | " Cash, . . | 6 | 50 | 00 | | | | | |
| | | | 142 | 67 | | | | 142 | 67 |
| " 31 | " Balance, . | | 142 | 67 | | | | | |

HENRY KIMBALL.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | 1842. | | | | |
| Oct.10 | To Mdse., . | 3 | 14 | 95 | Oct.31 | By Balance, | | 32 | 45 |
| " 25 | " " . . | 5 | 17 | 50 | | | | | |
| | | | 32 | 45 | | | | 32 | 45 |
| " 31 | " Balance, | | 32 | 45 | | | | | |

JOHN H. FOSTER.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | 1842. | | | | |
| Oct.14 | To Mdse., . | 3 | 31 | 60 | Oct.14 | By Cash, . | 3 | 30 | 00 |
| " 27 | " " . . | 5 | 41 | 80 | " 31 | " Balance, | | 43 | 40 |
| | | | 73 | 40 | | | | 73 | 40 |
| " 31 | " Balance, | | 43 | 40 | | | | | |

JAMES JOHNSON, (Medford, Mass.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | 1842. | | | | |
| Oct.17 | To Mdse., . | 4 | 69 | 30 | Oct.17 | By Cash, . | 4 | 60 | 00 |

BILLS RECEIVABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | | | | | |
| Oct.20 | To N.B.Town, | 4 | 152 | 24 | | | | | |

BILLS PAYABLE.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 1842. | | | | |
| | | | | | Oct.22 | By S. P. & Co. | 5 | 208 | 00 |

*Dr.* BALANCE SHEET. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1842. | | | | | 1842. | | | | |
| Oct.31 | Bals. due me: | | | | Oct.31 | Bals. against me: | | | |
| | Edw. Brown, . | 2 | 18 | 75 | | James Rogers, | 1 | 50 | 00 |
| | E. D. Rice, . | 2 | 9 | 09 | | J. B. Allen, . | 2 | 3 | 42 |
| | F. H. Demond, | 2 | 14 | 18 | | Bills Payable, . | 3 | 208 | 00 |
| | C. Frost, . . | 3 | 142 | 67 | | | | 261 | 42 |
| | H. Kimball, . | 3 | 32 | 45 | | Amt. of capital, | | | |
| | J. H. Foster, . | 3 | 43 | 40 | | Oct. 1, 1842, | | 2700 | 00 |
| | James Johnson, | 3 | 9 | 30 | | Net gain to date, | | 267 | 24 |
| | Bills Rec., . . | 3 | 152 | 24 | | | | | |
| | | | 422 | 08 | | | | | |
| | Mdse. on hand, | | 1317 | 07 | | | | | |
| | Cash " " | | 1489 | 51 | | | | | |
| | | | 3228 | 66 | | | | 3228 | 66 |

| | | |
|---|---|---|
| Gross amount of capital, Oct. 31, 1842, | 3228 | 66 |
| " " debts I owe, | 261 | 42 |
| Net capital, Oct. 31, 1842, | 2967 | 24 |
| " " " 1, " | 2700 | 00 |
| Net gain, . . . . . | 267 | 24 |

N 80 1832
DEC 19

JUL 30 1820